



Pacific Gas and Electric Company
Case No. 01-30923 DM

Chapter 11 Petition filed 4/6/01

**Report of Professional Fees and Expenses for Current Period (8/01/02 - 11/30/02) and
Cumulative Case to Date (4/06/01 - 11/30/02)**

Prepared by
Office of the United States Trustee
San Francisco, California
February 7, 2003

EXHIBIT 1

Pacific Gas and Electric Company
Case No. 01-30923 DM
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Cumulative Case to Date (4/06/01 - 11/30/02)

SUMMARY

● Current & Cumulative Fees and Expenses

Pacific Gas and Electric Company ("PG&E") filed Chapter 11 on April 6, 2001. This is the fifth hearing in which professionals employed in the bankruptcy case are seeking interim approval of their fees and expenses. This fee hearing generally covers the period from August, 2002 through November, 2002. The fees and expenses which are being sought for the current period and which have been incurred in the case since its inception are:

Current Period	Total Hours	Fees	Expenses	Total
8/01/02 - 11/30/02	73,859.4	\$22,593,873	\$1,349,316	\$ 23,943,189

Case to Date	Total Hours	Fees	Expenses	Total
4/06/01 - 11/30/02	257,981.7	\$83,570,659	\$ 4,731,852	\$ 88,302,511

● Excluded Fees and Expenses

The \$88.3 million "case to date" figure set forth above does not reflect all the professional fees and expenses incurred during the billing period in conjunction with PG&E's Chapter 11 bankruptcy and which ultimately may be charged to the debtor:

~ PG&E Corp., the utility's parent and co-proponent of the utility's proposed plan, is represented by reorganization professionals including Weil, Gotshal, Dewey Ballantine, and others who have participated in plan formulation, preparation of the disclosure statement, plan prosecution, regulatory implementation, regulatory proceedings, appeals and key litigation. Section X.11 - *Summary of Other Provisions of the Plan - Fees and Expenses* - of Pacific Gas and Electric Company's disclosure statement states that its parent estimates that it will seek reimbursement in the amount of approximately \$110 million - \$75 million of which is estimated legal fees, \$23 million - financing costs, and \$12 million - accounting fees.

~ There are certain other firms whom the debtor and the creditor's committee have hired to assist in the reorganization which have not filed formal fee applications and whose fees and expenses are excluded above. (Examples - Celerity Consulting, Berger and Associates and UBS Warburg, who is serving as financing and capital market arranger for the Committee/CPUC joint plan)

~ During the current billing period, PG&E filed additional motions to incur expenses related to the implementation of its plan to dis-aggregate its operations into new entities. In its September 30, 2002 10Q filed with the SEC on November 13, 2002, PG&E Corp. reported that the utility had commenced several initiatives to separate its businesses, that it had spent approximately \$20 million through September 30, 2002, and anticipated spending an additional \$84 million through the effective date of the plan.

- Excluded Fees and Expenses, continued:

~ During the current billing period, the creditor's committee also filed several motions to incur expenses related to its joint plan with the CPUC.

- Electronic Transmission of Detailed Time and Expense Entries

With a few exceptions, the firms employed in the PG&E case are submitting their detailed time and expense entries to the Office of the U.S. Trustee in electronic form. The electronic transmission of fees has expedited the review process, afforded the opportunity for in-depth analysis, and resulted in the ability to provide the court and interested parties with a comprehensive overview of the fees incurred in the case.

- Key Events and Substantive Issues (August - November, 2002)

The firms' fee narratives provide synopses of key matters which each firm addressed between August - November, 2002. Some of the key events and substantive issues were:

Ballots on Both Plans Tallied. On June 17, 2002, a solicitation package, including ballots, was sent to all creditors and equity interest holders entitled to vote on the competing plans - PG&E's and the CPUC's (before it became a joint plan with the creditor's committee). The solicitation period ended on August 12, 2002. On September 9, 2002, the voting agent Innisfree filed a report with the court indicating that nine of ten voting classes under the PG&E plan approved the utility's plan and that one of eight voting classes under the CPUC plan approved the CPUC plan.

Creditor Committee/CPUC Joint Plan. On August 22, 2002, the CPUC announced it had reached an agreement with the creditor's committee whereby the CPUC plan would be modified and the committee would become a plan co-proponent. On August 26th, the parties filed a term sheet setting forth the agreed-upon modifications. On September 3rd, the CPUC and the committee jointly filed a first amended plan and a joint motion for authority to (a) re-solicit votes and preference for the amended joint plan, (b) approval of supplemental disclosure and a proposed form of ballot, and (c) inclusion of a revised committee report and recommendation. At a hearing on September 20th, the court denied the motion, in part, but indicated it would consider the re-solicitation of creditor preference between the competing plans upon a future motion and notice. On November 7th, the CPUC and committee jointly filed a second amended plan and a motion to re-solicit creditor preferences. A hearing on the second motion took place on November 27, 2002. Judge Montali took the matter under submission and on February 6, 2003 denied the preference re-solicitation motion.

Discovery and Confirmation Trial. Both the PG&E and the CPUC reorganization plans were set for trial. A discovery protocol was ordered by the court and extensive discovery began with respect to both plans. Over 100 depositions of 70+ people were scheduled. Of the 100 depositions, 76 took place by 11/30/02.^{1/} The first phase of the trial - confirmation of the CPUC's plan - commenced on November 18, 2002.

^{1/}

The information regarding scheduled depositions was provided to the Office of the U.S. Trustee by Mr. Schenker of the Cooley firm.

- Key Events and Substantive Issues, continued

Preemption Appeal(s). On August 30, 2002, the U.S. District Court ruled in favor of PG&E in its appeal of the bankruptcy court's March 18, 2002 order disapproving PG&E's disclosure statement based upon Judge Montali's February 7, 2002 "express preemption" decision. On September 19th, the U.S. District Court's order was entered and the CPUC, the California Attorney General, the City & County of San Francisco and several other parties filed a notice of appeal to the Ninth Circuit. The appellees also filed a motion requesting that the U.S. District Court stay the effect of its August 30th decision pending their appeal. The U.S. District court denied the stay motion. The appellees, excluding the CPUC, then filed a motion in the Ninth Circuit to stay proceedings in the District Court; it was also denied. All briefs have been filed at the Ninth Circuit. A date for oral argument has not been set.

Filed Rate Case. (Prior to filing Chapter 11, PG&E sued the CPUC to allow the utility to recover its escalating wholesale costs under the federal filed rate doctrine. On July 25, 2002, a United States District Court judge denied various motions for summary judgment and motions to dismiss PG&E's filed rate case. The trial has been set for June 9, 2003.) On August 23, 2002, the CPUC, et al. appealed the 7/25/02 District Court order to the Ninth Circuit based on the Eleventh Amendment and the Johnson Act, 28 U.S.C. §1342. On September 4, 2002 the defendants filed a motion in District Court to stay proceedings pending their appeal. PG&E filed a motion arguing against the stay which was granted. On October 23, 2002, the CPUC, et al. filed a motion in the Ninth Circuit to stay proceedings in the District Court pending their appeal. On 11/21/02, the Ninth Circuit granted the CPUC's motion. All briefs have been filed at the Ninth Circuit. Oral argument is set for March 10, 2003.

FERC Refund Proceedings. During this billing period, a second phase of trials took place in the FERC refund proceedings, in which the state of California and its utilities are seeking approximately \$9 billion in refunds from electricity sellers for allegedly overcharging during California's electricity crisis. The trials took place in August and September, 2002. (In December, the FERC trial judge preliminarily found that refunds of only \$1.8 billion were due.) In August, a US Court of Appeals for the Ninth Circuit issued an order remanding certain issues in the refund trials to FERC - specifically, ordering FERC to allow additional evidence related to possible market manipulation. On November 20, 2002, FERC initiated a 100-day period of discovery. Heller, Ehrman represents the utility in these hearings.

Claims Resolution. During this period, the claims resolution process continued. In its September 30, 2002 10Q filed with the SEC on November 13, 2002, PG&E Corp. reported that the utility has estimated its liabilities subject to compromise at \$9.1 billion and its long-term debt at \$3 billion. Approximately \$49.1 billion in claims were filed in the bankruptcy case. The quarterly report summarized the status of claims as follows: "Of the \$49.1 billion of claims filed, approximately \$25.0 billion of claims have been determined to be duplicative or withdrawn. Of the remaining \$24.1 billion, approximately \$6.7 billion are claims which under the Plan will pass through the bankruptcy proceeding (primarily litigation, which under the Plan will be determined under applicable non-bankruptcy law in the appropriate court after the date on which the Plan becomes effective ... and other financial claims), approximately \$4.0 billion are proposed objections (primarily generator claims), and approximately \$1.0 billion are pending objections (primarily contingent insurance claims for which the Utility has no current liability and other generator claims)."

● “Focus Areas”

The Office of the U.S. Trustee has defined certain focus areas which generally correspond to the substantive billing matters and key issues set forth above. Using the professionals’ billing categories when available and extracting information by sorting techniques when not readily available, the Office of the U.S. Trustee has combined the firms’ fees associated with each focus area to approximate the overall cost of each matter.² Based on the method employed by the Office of the U.S. Trustee, the fees incurred for the subject billing period and case to date in various key matters in the case are as follows:

Focus Area	Description/Comments	Current Hours/Fees	Cum. Hours/Fees
Confirmation Related Discovery	Discovery protocol was established by court order. The Milbank firm served as the scheduling coordinator.	18,261.7 hours \$4,764,484	23,036.5 hours \$ 6,081,748
PG&E’s Plan	This focus area includes the plan and disclosure statement, objections, meet and confers, preparation for trial (other than discovery), regulatory applications for plan implementation, and the preemption appeals.	16,819.5 hours \$5,914,562	71,677.5 hours \$ 28,955,034
CPUC’s Plan (prior to the joint plan)	The CPUC filed its alternative plan and disclosure statement on 4/15/02.	55.7 hours \$ 14,438	2,375.4 hours \$ 1,010,195
Joint CPUC/Committee Plan	This focus area includes the amendments to the CPUC plan, motions to re-open voting, and the trial which commenced on 11/18/02.	6,210.9 hours \$3,145,173	6,210.9 hours \$3,145,173

^{2/} Rothschild and Saybrook, financial advisors to PG&E and the creditor’s committee respectively, are employed under a monthly fee arrangement and do not provide specific time information. For the purposes of this analysis, the firms’ fees were allocated to PG&E’s plan through July, 2002. During the current period, Saybrook’s fees were allocated to the joint plan.

Focus Area	Description/Comments	Current Hours/Fees	Cum. Hours/Fees
Underlying dispute between the utility & California authorities	This focus area includes the filed rate case, block forward contract litigation, the ABX6 breach of contract litigation, Turn Accounting Adversary & appeal, CPUC Order Instituting Investigation, and related regulatory monitoring.	8,681.1 hours \$ 2,679,948	44,718.3 hours \$13,832,718
Claims Analysis, Review & Resolution	This focus area includes resolution of the \$49.1 billion in claims filed in the case.	8,735.3 hours \$ 1,647,420	19,730.4 hours \$ 4,682,585
Other Regulatory Matters	This focus area includes FERC Docket EL-0095 (seeking refunds for alleged overcharging), other FERC proceedings, ongoing CPUC regulatory work.	6,919.6 hours \$ 1,901,347	34,553.8 hours \$ 9,506,462
Please see Exhibit B for a breakdown of 100% of fees into U.S. Trustee defined focus areas.			

● Other Comments

The second phase of the confirmation trial - PG&E's plan - commenced in December, 2002. To date, there have been twenty-three days of trial, ten days are scheduled for February, and the court has also set aside twelve days into March.

● Attached Exhibits

A Summary of Fees - All Firms

B Summary of Fees - by Focus Areas

Supportive Schedules to Exhibit B

C Focus - Plans, Discovery & Trials

D Focus - PG&E's Plan

E Focus - Impasse between the Utility & the State

F Focus - Qualifying Facilities, Producers, Suppliers

G Focus - Other Areas Including Claims, General Bankruptcy Matters, Other Regulatory

Exhibits, continued

H Percentage Changes in Fees from Current Billing Period vs. Previous Billing Period (Primary Professionals)

I Most Active Attorneys - All Firms

J Howard, Rice, Nemerovski, Canady, Falk & Rabkin

J-1 Howard Rice by Focus Area

J-2 Howard Rice Top Billing Categories

J-3 Howard Rice by Attorney

K Heller Ehrman White & McAuliffe LLP

K-1 Heller by Focus Area

K-2 Heller Top Billing Categories

K-3 Heller by Attorney

L Cooley Godward LLP

L-1 Cooley by Focus Area

L-2 Cooley by Attorney

M Milbank, Tweed, Hadley & McCloy LLP

M-1 Milbank by Focus Area

M-2 Milbank by Attorney

M-3 Milbank Most Active Attorneys

N FTI Consulting, Inc. (formerly Pricewaterhouse)

N-1 FTI by Focus Area

N-2 FTI by Accountant

N-3 FTI - Summary of Services Performed by Accountant

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01

Summary of Professional Fees - All Firms

Cumulative to Date (4/01 - 11/02) and Current Fee Application Period (8/02 - 11/02)

	Cumulative Fee Applications				Current Fee Applications			
	For Period: April, 2001 - November, 2002				For Period: Aug. 2002 - Nov. 2002			
	Hours	Fees	Expenses	Total	Hours	Fees	Expenses	Total
DEBTOR'S PROFESSIONALS								
Howard Rice	90,195.5	\$24,525,572	\$1,537,575	\$26,063,146	26,710.4	\$7,252,529	\$426,702	\$7,679,231
Heller Ehrman	46,411.9	12,825,918	764,859	13,590,778	11,477.7	3,246,986	195,136	3,442,122
Cooley, Godward	24,113.3	6,744,917	452,634	7,197,551	13,938.5	3,708,542	297,072	4,005,614
Rothschild (Monthly Fee)	N/A	3,696,667	227,141	3,923,808	N/A	800,000	8,917	808,917
Deloitte & Touche	12,648.2	3,212,979	13,092	3,226,071	2,977.5	884,020	13,022	897,042
Ernst & Young	2,100.2	967,675	130,994	1,098,669	0	0	0	0
Skadden, Arps	8,714.5	2,765,370	159,153	2,924,523	1,162.6	399,435	17,082	416,517
Winston & Strawn	10,079.9	2,720,902	193,039	2,913,941	1,892.2	495,992	35,004	530,996
Sheffel, Levitt & Weiss	3,736.8	1,127,665	43,897	1,171,562	1,045.4	281,428	13,783	295,211
Keker, Van Nest	2,256.3	744,547	69,808	814,355	178.2	60,381	4,051	64,432
LECG, LLC	7,172.0	1,338,584	9,890	1,348,474	4,471.2	625,534	421	625,955
National Econ Research Assoc.	5,410.3	1,200,244	23,226	1,223,470	1,653.1	344,545	13,667	358,212
The Brattle Group	3,342.8	787,360	38,402	825,761	19.2	2,298	297	2,595
Charles River Associates	1,947.2	503,461	48,908	552,369	0	0	0	0
Brown, Williams, Moorhead	2,057.0	482,388	9,603	491,991	466.0	110,063	8,764	118,827
Lexecon	808.2	293,158	5,262	298,419	0	0	0	0
Roy Shanker	601.5	255,638	0	255,638	296.0	125,800	0	125,800
Inuitfree - Consulting	584.5	136,898	0	136,898	584.5	136,898	0	136,898
Inuitfree - Other	N/A	418,980	158,599	577,579	N/A	418,980	158,599	577,579
Celery Consulting, Berger Associates								
Sub-Total - Debtor's Professionals	222,180.0	\$64,748,920	\$3,886,082	\$68,635,003	66,872.5	\$18,893,429	\$1,192,516	\$20,085,945
CREDITOR COMMITTEE PROFESSIONALS								
Milbank, Tweed	21,981.9	9,137,236	516,702	9,653,938	5,197.5	2,139,315	116,242	2,255,557
FTI (formerly Pricewaterhouse)	13,819.8	5,388,503	240,989	5,629,492	1,789.4	737,129	19,594	756,723
Saybrook (Monthly Fee)	N/A	4,200,000	87,836	4,287,836	N/A	800,000	20,897	820,897
Public Policy Advocates	N/A	96,000	243	96,243	N/A	24,000	67	24,067
URS Warburg								
Sub-Total - Committee's Professionals	35,801.7	\$18,821,739	\$845,770	\$19,667,509	6,986.9	\$3,700,444	\$156,800	\$3,857,244
TOTAL - ALL PROFESSIONALS	257,981.7	\$83,570,659	\$4,731,852	\$88,302,511	73,859.4	\$22,593,873	\$1,349,316	\$23,943,189

[C]

- [A] Fees shown for the Deloitte firm exclude its 2002 audit fee (unrelated to reorganization).
 [B] These firms, which were employed for reorganization purposes, have not filed formal fee applications.
 [C] Summary of hours, fees & expenses by application period:

	Hours	Fees	Expenses	Total	% of Total
1st Application (4/01 - 7/01)	37,802.8	\$12,915,481	\$720,048	\$13,635,529	15.44%
2nd Application (8/01 - 11/01)	40,235.1	14,523,083	947,596	15,470,679	17.52%
3rd Application (12/01 - 3/02)	53,463.0	16,967,095	975,666	17,942,761	20.32%
4th Application (4/02 - 7/02)	52,621.4	16,571,127	739,226	17,310,353	19.60%
Current Application (8/02 - 11/02)	73,859.4	22,593,873	1,349,316	23,943,189	27.11%
	257,981.7	\$83,570,659	\$4,731,852	\$88,302,511	100.00%

Summary of Professional Fees by Key Focus Areas (As Defined by U.S. Trustee)

Cumulative Fees			PRIOR FEE APPLICATIONS								Current Fee Application		
For Period: Apr 01 - Nov 02 % of Cum			1st Hearing Date: 10/22/01 For Period: Apr 01 - Jul 01		2nd Hearing Date: 2/26/02 For Period: Aug 01 - Nov 01		3rd Hearing Date: 7/02/02 For Period: Dec 01 - Mar 02		4th Hearing Date: 10/29/02 For Period: Apr 02 - Jul 02		Hearing Date: 2/28/03 For Period: Aug 02 - Nov 02 % of 5th		
Hours	Fees	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Fees
15,892.8	\$4,408,195	5.22%											
3,009.8	879,647	1.05%	1,455.1	\$351,304	2,112.4	\$528,847	1,816.6	\$499,650	3,978.6	\$1,113,815	6,530.1	\$1,914,579	8.47%
2,826.4	863,703	1.03%	2,094.5	605,719	732.8	206,222	131.9	47,780	45.1	17,775	5.5	2,151	0.01%
22,989.3	7,681,173	9.19%	436.2	141,452	472.7	160,435	919.0	266,939	539.0	152,286	459.5	142,591	0.63%
44,718.3	13,832,718	16.55%	7,569.2	2,618,498	6,634.3	2,124,099	4,625.2	1,468,997	2,474.6	848,952	1,686.0	620,627	2.75%
			11,555.0	3,716,973	9,952.2	3,019,603	7,492.7	2,283,366	7,037.3	2,132,828	8,681.1	2,679,948	11.86%
393.8	206,077	0.25%	0	0	0	0	374.6	194,995	19.2	11,082	0	0	0
23,036.5	6,081,748	7.28%	0	0	0	0	446.2	132,612	4,328.6	1,184,652	18,261.7	4,764,484	21.09%
25,035.8	16,167,071	19.35%	1,828.2	1,686,963	4,527.4	4,046,787	6,164.0	3,828,378	4,077.6	3,071,349	8,438.6	3,533,594	15.64%
41,414.7	11,234,309	13.44%	0.0	0	5,921.9	1,932,944	19,311.0	4,940,317	9,537.7	2,512,954	6,644.1	1,848,094	8.18%
5,227.0	1,553,654	1.86%	0.0	0	0.0	0	1,419.4	432,064	2,070.8	588,716	1,736.8	532,874	2.36%
71,677.5	28,955,034	34.65%	1,828.2	1,686,963	10,449.3	5,979,731	26,894.4	9,200,759	15,686.1	6,173,019	16,819.5	5,914,562	26.18%
2,375.4	1,010,195	1.21%	0	0	0	0	502.6	218,155	1,817.1	777,602	55.7	14,438	0.06%
6,210.9	3,145,173	3.76%	0	0	0	0	0	0	0	0	6,210.9	3,145,173	13.92%
422.9	210,572	0.25%	0	0	0	0	0	0	318.4	155,405	104.5	55,167	0.24%
19,730.4	4,682,585	5.60%	705.6	237,051	1,469.8	468,131	2,707.7	775,915	6,112.0	1,554,068	8,735.3	1,647,420	7.29%
10,298.9	2,972,524	3.56%	5,457.3	1,668,276	1,966.8	522,403	1,210.1	333,255	738.0	202,666	926.7	245,924	1.09%
34,553.8	9,506,462	11.38%	5,422.2	1,483,266	7,782.8	2,139,472	6,651.2	1,910,558	7,778.0	2,071,819	6,919.6	1,901,347	8.42%
584.5	555,878	0.67%	0	0	0	0	0	0	0	0	584.5	555,878	2.46%
3,943.5	1,896,136	2.27%	1,732.6	835,289	910.8	407,315	599.7	284,811	450.9	232,523	249.5	136,198	0.60%
27,324.3	6,374,938	7.63%	7,019.7	1,998,525	6,113.6	1,417,447	4,892.7	1,067,991	4,733.7	952,819	4,544.6	938,156	4.15%
48.1	18,252	0.02%	0	0	0	0	0	0	0	0	48.1	18,252	0.08%
12,662.9	4,122,368	4.93%	4,082.2	1,289,139	1,589.8	568,981	1,691.1	564,678	3,582.1	1,122,644	1,717.7	576,926	2.55%
257,981.7	\$83,570,660	100.00%	37,802.8	\$12,915,482	40,235.1	\$14,523,083	53,463.0	\$16,967,095	52,621.4	\$16,571,127	73,859.4	\$22,593,873	100.00%

Competing Plans, Confirmation Related Discovery & Trials

PRIOR BILLING PERIODS												CURRENT PERIOD	
Cumulative Case to Date 4/01 - 11/02 Hours Fees			1st Billing Period 4/01 - 7/01 Hours Fees		2nd Billing Period 8/01 - 11/01 Hours Fees		3rd Billing Period 12/01 - 3/02 Hours Fees		4th Billing Period 4/02 - 7/02 Hours Fees		8/02 - 11/02 Hours Fees		
Confirmation-Related Discovery													
Howard Rice	13,371.0	3,432,455	0	0	0	0	446.2	132,612	2,949.6	763,584	9,975.2	2,536,259	
Milbank - PGE Plan Discovery	625.9	306,590	0	0	0	0	0	0	49.4	27,084	576.5	279,506	
Milbank - Joint Plan Discovery	541.8	238,089	0	0	0	0	0	0	0	0	541.8	238,089	
Cooley Discovery	6,110.1	1,505,548	0	0	0	0	0	0	1,329.6	393,984	4,780.5	1,111,564	
Cooley Experts	2,179.9	539,820	0	0	0	0	0	0	0	0	2,179.9	539,820	
Cooley Other	207.8	59,246	0	0	0	0	0	0	0.0	0	207.8	59,246	
Total, Discovery	23,036.5	\$6,081,748	0	0	0	0	446.2	\$132,612	4,328.6	\$1,184,652	18,261.7	\$4,764,484	
PG&E PLAN (See Focus - PG&E Plan)													
	71,677.5	\$28,955,034	1,828.2	\$1,686,963	10,449.3	\$5,979,731	26,894.4	\$9,200,759	15,686.1	\$6,173,019	16,819.5	\$5,914,562	
CREDITOR COMMITTEE PLAN ALTERNATIVES													
Milbank	233.2	111,559	0	0	0	0	0	0	233.2	111,559	0	0	
FTI (formerly PWC)	189.7	99,013	0	0	0	0	0	0	85.2	43,846	104.5	55,167	
Total, Committee Alternatives	422.9	\$210,572	0	0	0	0	0	0	318.4	\$155,405	104.5	\$55,167	
CPUC PLAN (thru 7/02)													
Howard Rice	1,052.3	373,573	0	0	0	0	197.0	64,672	855.3	308,901	0	0	
Milbank	860.2	422,311	0	0	0	0	138.6	70,060	665.9	337,813	55.7	14,438	
FTI (formerly PWC)	462.9	214,311	0	0	0	0	167.0	83,423	295.9	130,888	0	0	
Total, CPUC Plan	2375.4	\$1,010,195	0	0	0	0	502.6	\$218,155	1,817.1	\$777,602	55.7	\$14,438	
JOINT CPUC/COMMITTEE PLAN (8/02 forward)													
Milbank	1,814.7	925,097	0	0	0	0	0	0	0	0	1,814.7	925,097	
FTI (formerly PWC)	218.8	122,326	0	0	0	0	0	0	0	0	218.8	122,326	
Saybrook		800,000	0	0	0	0	0	0	0	0		800,000	
UBS Warburg	[A]		0	0	0	0	0	0	0	0			
Cooley	[B]		0	0	0	0	0	0	0	0			
Howard Rice			0	0	0	0	0	0	0	0			
Total, Joint Plan	6,210.9	\$3,145,173	0	0	0	0	0	0	0	0	6,210.9	\$3,145,173	

[A] Saybrook and Rothschild are employed under monthly fee agreements. Commencing in current period, U.S. Trustee allocated Saybrook fees to joint plan.
[B] UBS Warburg's accrued fees and expenses are not available to the U.S. Trustee.

Focus
Plans, Discovery and Trials

**PG&E's Disclosure Statement & Plan, Plan Prosecution, Plan Implementation (Regulatory Applications)
and Preemption Issues/Appeal**

EXHIBIT

Firm and Billing Matter

SUMMARY BY CATEGORY

PG&E's Proposed Plan
Preemption Issue/Appeal
Plan Implementation (Regulatory)

TOTAL

BY FIRM

Howard Rice

Plan & Disclosure Statement
Plan Prosecution (DS Objections)
City of Palo Alto Objections
NEWCO
Preemption Issues/Appeal

Total, Howard Rice

Ernst & Young

Cooley

Plan & Disclosure Statement
Preemption Issues/Appeal
PG&E Plan Confirmation Issues

Total, Cooley

Rothschild (Monthly Fee)

PRIOR BILLING PERIODS							Current Billing Period 8/02 - 11/02 Hours Fees
Cumulative Case to Date 4/01 - 11/02 Hours Fees	1st Billing Period 4/01 - 7/01 Hours Fees	2nd Billing Period 8/01 - 11/01 Hours Fees	3rd Billing Period 12/01 - 3/02 Hours Fees	4th Billing Period 4/02 - 7/02 Hours Fees			
25,035.8 \$16,167,071 5,227.0 1,553,654 41,414.7 11,234,309	1,828.2 \$1,686,963 0 0 0 0	4,527.4 \$4,046,787 0 0 5,921.9 1,932,944	6,164.0 \$3,828,378 1,419.4 432,064 19,311.0 4,940,317	4,077.6 \$3,071,349 2,070.8 588,716 9,537.7 2,512,954	8,438.6 \$3,533,594 1,736.8 532,874 6,644.1 1,848,094		
71,677.5 \$28,955,034	1,828.2 \$1,686,963	10,449.3 \$5,979,731	26,894.4 \$9,200,759	15,686.1 \$6,173,019	16,819.5 \$5,914,562		
3,628.9 1,280,771 8,245.7 2,619,339 2,959.8 858,164 51.6 18,889 3,928.0 1,082,856 18,814.0 \$5,860,019	362.9 150,958 0 0 0 0 0 0 0 0	1073.2 385,989 821.6 236,550 0 0 0 0 0 0	1133.1 404,805 2661.9 736,882 0 0 0 0 1093.7 277,876	895.1 284,538 2067.3 687,263 0 0 51.6 18,889 1532.7 412,511	164.6 54,481 2,694.9 938,644 2,959.8 858,164 0.0 0 1,301.6 392,465		
715.2 350,225	112.5 \$70,753		602.7 \$279,472	0 0	0 0		
157.4 56,945 942.7 301,839 2,103.1 684,647	107.4 \$35,995 0 0 0 0	50 \$20,950 0 0 0 0	0 0 0 0 204.8 71,555	0 0 525.8 169,315 130.7 84,135	0 0 416.9 132,524 1,767.6 528,957		
3,203.2 \$1,043,431	107.4 \$35,995	50 \$20,950	204.8 \$71,555	656.5 \$253,450	2,184.5 \$661,481		
3,696,666	0	\$1,296,666	\$800,000	\$800,000	\$800,000		

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01
Summary of Professional Fees Incurred from 4/6/01 through 11/30/02

PG&E's Disclosure Statement & Plan, Plan Prosecution, Plan Implementation (Regulatory Applications)
and Preemption Issues/Appeal

Firm and Billing Matter	PRIOR BILLING PERIODS												
	Cumulative Case to Date 4/01 - 11/02		1st Billing Period 4/01 - 7/01		2nd Billing Period 8/01 - 11/01		3rd Billing Period 12/01 - 3/02		4th Billing Period 4/02 - 7/02		Current Billing Period 8/02 - 11/02		
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	
<u>Winston & Strawn</u>	C	8,124.9	2,249,236	0	0	3355.5	\$969,673	2379.4	\$647,837	1,242.4	\$316,280	1,147.6	\$315,446
<u>Deloitte - Proposed Entity Audit</u>	C	12,011.2	3,027,550	0	0	0	0	7,075.7	\$1,643,316	2,167.3	\$575,791	2,768.2	\$808,443
<u>Skadden, Arps</u> Regulatory Implementation related to 203 FPA, 204 FPA, 205 FPA	C	4,211.1	1,440,868	0	0	2,182.0	783,327	718.6	\$199,631	749.7	\$253,207	560.8	\$204,703
<u>Economic Consultants & Expert Witnesses for Regulatory Apps.</u>													
National Economic Research Associates	C	4,504.3	984,350	0	0	0	0	1,442.3	364,703	1675.7	338,306	1,386.3	281,341
The Brattle Group	C	3,342.8	787,360	0	0	0	0	3,142.4	755,309	181.2	29,753	19.2	2,298
LECG	C	2,700.8	704,551	0	0	0	0	0	0	2700.8	704,551	0	0
Charles River Associates	C	1,947.2	503,461	0	0	0	0	1,947.2	503,461	0	0	0	0
Brown, Williams	C	2,057.0	482,388	0	0	0	0	1,295.0	302,000	296	70,325	466.0	110,063
Lexecon	C	808.2	293,158	0	0	0	0	802.9	291,782	5.3	1,376	0	0
R. Shanker	C	601.5	255,638	0	0	0	0	57.5	24,438	248	105,400	296.0	125,800
Total, Experts		15,961.8	\$4,010,906	0	0	0	0	8,687.3	\$2,241,693	5,107.0	\$1,249,711	2,167.5	\$519,502

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01
Summary of Professional Fees Incurred from 4/6/01 through 11/30/02

PG&E's Disclosure Statement & Plan, Plan Prosecution, Plan Implementation (Regulatory Applications)
and Preemption Issues/Appeal

PRIOR BILLING PERIODS											
Cumulative Case to Date		1st Billing Period		2nd Billing Period		3rd Billing Period		4th Billing Period		Current Billing Period	
4/01 - 11/02		4/01 - 7/01		8/01 - 11/01		12/01 - 3/02		4/02 - 7/02		8/02 - 11/02	
Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
<u>Milbank, Tweed</u>											
PG&E Plan & Disclosure Statement											
A	2,397.8	1,245,780	297.6	161,118	1,276.2	652,685	824	431,977	0	0	0
B	356.3	168,959	0	0	0	0	325.7	154,188	12.3	6,890	18.3
PG&E Plan - Regulatory Implementation	C	1,054.2	486,860	0	0	384.4	179,944	450.1	207,840	219.7	99,076
PG&E Plan - Confirmation Proceedings	A	558.4	274,753	0	0	0	0	0	0	447.2	222,102
Tax Issues	A	18.5	10,741	4.7	2,719	6.3	3,623	6.5	3,804	1.0	595
Total, Milbank		4,385.2	\$2,187,093	302.3	\$163,837	1,666.9	\$836,252	1606.3	\$797,809	680.2	\$328,663
<u>FTI Consulting (formerly PWC)</u>											
Plan of Reorganization	A	1,229.0	580,769	190.4	103,375	335.8	169,914	291.5	146,004	165.0	60,209
Asset Sales/Valuation Issues	A	816.5	289,772	336.5	136,999	257.9	78,656	29.4	9,177	9.7	1,698
Cash Flow Analysis	A	448.9	174,519	119.4	41,878	84.9	34,001	79.5	32,426	55.8	21,653
Financial Statements	A	296.8	97,062	89.7	33,637	68.7	22,913	85.1	24,535	21.7	6,125
Financial Statement Modeling	A	1,135.0	404,581	207.1	74,531	354.3	133,198	158.8	50,926	244.5	84,151
Tax Matters	A	324.8	142,337	0	0	198.5	86,642	86.7	36,815	39.6	18,880
Total, Pricewaterhouse		4,251.0	\$1,689,040	943.1	\$390,420	1,300.1	\$525,324	731.0	\$299,883	536.3	\$192,716
<u>Saybrook (Monthly Fee)</u>											
A		3,400,000		\$875,000		\$925,000		\$800,000		\$800,000	UST alloc. To Jt Plan
TOTAL		71,677.5	\$28,955,034	1,828.2	\$1,686,963	10,449.3	\$5,979,731	26,894.4	\$9,200,759	15,686.1	\$6,173,019
										16,819.5	\$5,914,562

Related to Impasse between PG&E, the CPUC, Department of Water Resources,
State of California, Cal ISO and Cal PX

Firm and Billing Matter	PRIOR BILLING PERIODS										CURRENT PERIOD 8/02 - 11/02	
	Cumulative Case to Date 4/01 - 11/02		1st Billing Period 4/01 - 7/01		2nd Billing Period 8/01 - 11/01		3rd Billing Period 12/01 - 3/02		4th Billing Period 4/02 - 7/02			
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
Howard Rice												
TURN Acctg. Adversary	2,161.7	\$615,398	1,316.5	\$368,583	732.7	\$206,186	72.3	\$24,735	34.7	\$13,743	5.5	\$2,151
Regulatory Matters	1,454.0	436,133	239.4	74,461	695.4	198,256	282.2	80,790	208.4	68,673	28.6	13,953
Litigation-CPUC & HERC	149.1	58,203	97.7	37,475	16.4	5,628	35.0	15,100	0	0	0	0
DWR Payment Action	867.6	250,569	230.1	70,795	637.3	179,704	0.2	70	0	0	0	0
DWR Servicing Agreement	1,039.1	316,589	546.1	159,504	240.5	70,394	65.8	22,488	136.7	46,523	50.0	17,680
Cal ISO	1,010.1	297,126	519.8	145,928	404.9	122,028	55.9	16,805	13.7	5,699	15.8	6,666
Litigation-Cal ISO	739.7	226,446	739.7	226,446	0	0	0	0	0	0	0	0
Litigation-CalPx	596.9	200,608	80.2	22,595	204.5	55,231	102.4	37,975	102.9	39,645	106.9	45,162
2004 Exams-ISO & PX	994.3	262,171	502.4	142,419	179.7	54,940	298.4	60,214	13.8	4,598	0	0
Retain. Gen. Litigation	1,065.6	301,822	0	0	568.9	159,784	496.7	142,038	0	0	0	0
ORA Data Req. Adversary	124.6	32,039	0	0	0	0	124.6	32,039	0	0	0	0
Total, Howard Rice	10,202.7	\$2,997,104	4,271.9	\$1,248,206	3,680.3	\$1,052,151	1,533.5	\$432,254	510.2	\$178,881	206.8	\$85,612
Heller Ehrman												
Federal Filed Rate Case	15,892.8	4,408,195	1,455.1	351,304	2,112.4	528,847	1,816.6	499,650	3978.6	1,113,815	6,530.1	1,914,579
FERC Docket ER01-889	456.0	171,233	188.6	72,896	91.7	35,930	113.8	41,374	56.2	18,776	5.7	2,257
CPUC Docket 01-03-082 (TURN)	848.1	264,249	778.0	237,136	0.1	36	59.6	23,045	10.4	4,032	0	0
CPUC OII Proceeding	1,463.9	381,447	65.9	24,118	125.4	29,076	686.5	174,966	316.0	91,914	270.1	61,373
People State of Ca. vs PGE Corp	9.8	4,074	0	0	0	0	9.8	4,074	0	0	0	0
Other CPUC & State Law Matters	695.6	232,687	133.7	46,339	248.3	74,351	138.9	49,934	148.1	49,874	26.6	12,189
Total, Heller Ehrman	19,366.2	\$5,461,885	2,621.3	\$731,793	2,577.9	\$668,240	2,825.2	\$793,043	4509.3	\$1,278,411	6,832.5	\$1,990,398
Cooley Godward												
Business Ops (Legal Strat re CPUC)	1,960.2	583,440	96.3	29,696	870.4	275,979	435.0	127,902	303.6	81,299	254.9	68,564
Litigation-ABX6 (Breach Contract)	159.7	53,497	0	0	0	0	132.1	43,653	0	0	27.6	9,844
Litigation-Block Forward Contracts	1,310.5	394,239	221.5	68,670	568.5	167,363	353.2	103,082	107.6	36,501	59.7	18,623
Litigation-DWR Rev. Requirement	2,826.4	863,703	436.2	141,452	472.7	160,435	919.0	266,939	539.0	152,286	459.5	142,591
Total, Cooley Godward	6,256.8	\$1,894,879	754.0	\$239,818	1,911.6	\$603,777	1,839.3	\$541,576	950.2	\$270,086	801.7	\$239,622

EXHIBIT



Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01
Summary of Professional Fees Incurred from 4/6/01 through 11/30/02

Related to Impasse between PG&E, the CPUC, Department of Water Resources,
State of California, Cal ISO and Cal PX

	PRIOR BILLING PERIODS									
	Cumulative Case to Date 4/01 - 11/02		1st Billing Period 4/01 - 7/01		2nd Billing Period 8/01 - 11/01		3rd Billing Period 12/01 - 3/02		4th Billing Period 4/02 - 7/02	
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
Milbank, Tweed										
Business Operations	1,616.1	610,319	1,314.8	489,134	234.2	90,510	45.9	20,716	18.2	8,689
Business Analysis	238.5	77,662	219.1	66,581	15.7	8,879	2.1	1,250	0	0
Other Litigation	1,389.9	592,389	1,117.5	477,728	87.3	41,061	105.2	37,428	63.8	28,273
Federal Regulatory/FERC	672.6	285,245	Included above	Included above	135.9	55,367	275.9	113,550	129.8	56,719
State Regulatory/CPUC	1,308.9	556,972			355.1	142,708	296.9	132,763	371.3	156,476
Legislative	266.2	84,455			97.2	36,217	51.7	10,996	100.6	30,022
DWR Issues	194.2	82,790	0	0	0	0	0	0	57.6	24,180
Turn Accounting Adv.Proceeding	27.4	12,950	0	0	0	0	0	0	9.7	4,719
Total, Milbank, Tweed	5,713.8	\$2,302,782	2,651.4	\$1,033,443	925.4	\$374,742	777.7	\$316,703	751.0	\$309,078
FTI (formerly PWC)										
Financial Grid Load Modeling	698.3	236,063	622.8	210,495	13.1	5,999	62.4	19,569	0	0
CPUC Review	1,109.1	428,385	250.6	104,639	318.6	130,307	178.2	72,819	245.4	68,748
DWR Contracts/Analysis	1,089.5	388,744	237.2	88,675	471.6	161,394	236.3	87,228	54.9	20,234
FERC Review	132.9	60,486	46.3	18,726	24.1	10,471	39.6	19,949	10.7	5,011
Legislative Review	149.0	62,390	99.5	41,178	29.6	12,522	0.5	225	5.6	2,379
Total, Pricewaterhouse	3,178.8	\$1,176,068	1,256.4	\$463,713	857.0	\$320,693	517.0	199,790	316.6	96,372
Total - Impasse	44,718.3	\$13,832,718	11,555.0	\$3,716,973	9,952.2	\$3,019,603	7,492.7	\$2,283,366	7,037.3	\$2,132,828
									8,681.1	\$2,679,948

Qualifying Facilities, Power Producers and Suppliers

Firm and Billing Matter	PRIOR BILLING PERIODS									
	Cumulative Case to Date		1st Billing Period		2nd Billing Period		3rd Billing Period		4th Billing Period	
	4/01 - 11/02		4/01 - 7/01		8/01 - 11/01		12/01 - 3/02		4/02 - 7/02	Current Billing Period
Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	8/02 - 11/02
Howard, Rice										
RS Motions	1,444.7	\$361,339	566.5	\$164,725	312.3	\$68,770	255.2	\$55,930	172.6	\$40,030
Litigation-Generators	3,211.4	764,983	1,631.1	408,305	979.7	212,080	298.2	70,013	212.5	51,792
Adv. Proceedings	554.3	165,372	360.7	106,787	45.1	14,216	118.9	36,902	2.9	635
Sempra Dispute & Litigation	480.1	118,319	309.0	80,699	132.6	30,377	38.5	7,243	0	0
PSE Appeal	711.6	172,543	637.3	154,491	7.4	1,234	65.5	16,762	0	0
Enron Dispute	715.9	195,450	36.2	8,796	143.2	49,228	219.6	57,024	152.6	41,891
Enron Bankruptcy	99	28,573	0	0	0	0	0	0	0	0
Sierra Pac. Litigation	138.8	44,345	100.1	32,070	11.8	4,222	1.9	397	5.9	2,356
POSDER	124.6	36,215	117.2	33,413	7.1	1,369	0.3	108	0	1,325
Outdale Appeal	66.5	16,763	59.7	16,223	1.0	360	0.5	180	5.3	0
Modesto Irrigation	62.7	24,768	1.0	395	38.5	15,208	23.2	9,165	0	0
Mirant Dispute Litigation	49.4	13,735	47.5	12,710	1.5	825	0.4	136	0	64
Outdale Energy	29.9	8,686	27.4	8,364	0.9	322	0	0	1.6	0
Bakersfield QFs Appeal	413.9	112,059	0	0	0	0	0	0	79.7	23,093
Martinez Appeal	1.2	239	0.0	0	1.2	239	0	0	0	0
Total, Howard Rice	8,103.6	\$2,063,389	3,893.7	\$1,026,978	1,682.3	\$398,450	1022.2	\$253,860	633.1	161,186
Heller Ehrman										
Qualifying Facilities Proceedings	542.8	177,189	419.4	138,391	51.7	16,178	17	5,358	38.4	12,320
Seller/Generator Issues	161.6	53,989	134.3	43,386	9.3	3,627	14.3	5,526	3.7	1,450
Total, Heller	704.4	\$231,178	553.7	\$181,777	61.0	\$19,805	31.3	\$10,884	42.1	13,770
Milbank										
Asset Disposition (Exec. Cont)	211.2	97,376	100.6	41,773	64.4	32,021	36.4	18,029	5.2	3,180
Stay Litigation	705.7	338,214	482.9	237,504	121.5	54,723	46.0	21,773	28.8	12,795
Total, Milbank	916.9	\$435,590	583.5	\$279,277	185.9	\$86,744	84.4	\$39,802	34.0	\$15,975
FTI (formerly PWC)										
Executory Contract Analysis	574.0	242,337	426.4	\$180,244	37.6	\$17,404	72.2	\$28,679	28.8	\$11,735
Total, Qualifying Facilities, etc.	10,298.9	\$2,972,494	5,457.3	\$1,668,276	1,966.8	\$522,403	1,210.1	\$333,225	738.0	\$202,666
										926.7
										\$245,924

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01
Summary of Professional Fees Incurred from 4/6/01 through 11/30/02

Other Focus Areas

Firm and Billing Matter	PRIOR BILLING PERIODS										Current Billing Period 8/02 - 11/02 Hours Fees	
	Cumulative Case to Date 4/01 - 11/02 Hours Fees		1st Billing Period 4/01 - 7/01 Hours Fees		2nd Billing Period 8/01 - 11/01 Hours Fees		3rd Billing Period 12/01 - 3/02 Hours Fees		4th Billing Period 4/02 - 7/02 Hours Fees			
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees		
Creditor Committee Matters												
FTI (formerly PWC)	1,646.9	\$811,304	650.0	\$331,915	369.7	\$196,912	272.8	\$110,085	230.2	\$107,606	124.2	\$64,786
Milbank	930.6	522,920	516.3	280,969	66.9	38,216	98.4	58,451	165.5	97,009	83.5	48,275
Howard Rice	1,264.8	500,277	518.5	193,127	474.2	172,187	175.1	83,918	55.2	27,908	41.8	23,137
Ernst & Young	101.2	61,635	47.8	29,278	0	0	53.4	32,357	0	0	0	0
	3,943.5	\$1,896,136	1,732.6	\$835,289	910.8	\$407,315	599.7	\$284,811	450.9	\$232,523	249.5	\$136,198
General Bankruptcy												
Howard Rice	14,394.8	2,834,598	3,832.7	858,611	3,179.5	621,132	2362.8	452,972	2737.4	505,310	2,282.4	396,573
Milbank, Tweed	4,960.3	1,222,999	1,148.7	390,195	917.3	260,048	731.1	150,149	908.6	178,804	1,254.6	243,803
FTI (formerly PWC)	2,626.1	776,877	1,152.6	389,370	457.4	149,126	327	77,246	378.2	68,161	310.9	92,974
Heller Ehnman	2,413.4	678,683	366.8	129,189	821.7	242,445	573.9	157,769	370.6	83,951	280.4	65,329
Ernst & Young	509.3	235,118	433.7	204,965	0	0	75.6	30,153	0	0	0	0
Coolley Godward	669.7	192,495	58.8	18,539	150.4	41,559	127.4	35,206	133.0	37,980	200.1	59,211
Winston & Strawn	881.7	154,532	0	0	489.7	74,897	252.64	56,838	78.2	13,488	61.2	9,309
Deloitte	512.3	143,378	0	0	0	0	309.85	62,263	108.4	43,297	94.0	37,818
Skadden	356.7	115,359	26.4	7,656	97.6	28,240	132.4	45,395	39.3	13,328	61.0	20,740
LECG	0.0	20,899	0	0	0	0	0	0	0	8,500	0	12,399
	27,324.3	\$6,374,938	7,019.7	\$1,998,525	6,113.6	\$1,417,447	4892.69	\$1,067,991	4753.7	\$952,819	4,544.6	\$938,156
Claims Analysis, Review, Resolution												
Howard Rice	12,971.0	3,296,190	303.7	83,692	1,267.4	381,988	2396.1	651,552	5148.6	1,272,416	3,855.2	906,542
LECG	4,471.2	613,135	0	0	0	0	0	0	0	0	4,471.2	613,135
FTI (formerly PWC)	592.1	230,202	51.7	21,133	136.9	54,612	134.3	53,661	219.5	79,389	49.7	21,407
National Econ. Research	906.0	215,894	0	0	0	0	0	0	639.3	152,690	266.8	63,204
Ernst & Young	459.7	168,533	336.0	124,394	65.5	31,531	123.7	44,139	0	0	0	0
Milbank, Tweed	330.3	158,631	14.2	7,832	0	0	53.6	26,563	104.6	49,573	92.4	43,132
	19,730.3	\$4,682,585	705.6	\$237,051	1,469.8	\$468,131	2707.7	\$775,915	6,112.0	\$1,554,068	8,735.3	\$1,647,420

Pacific Gas and Electric Company, Case No. 01-30923 DM, filed 4/6/01
Summary of Professional Fees Incurred from 4/6/01 through 11/30/02

Other Focus Areas

Firm and Billing Matter	PRIOR BILLING PERIODS									
	Cumulative Case to Date		1st Billing Period		2nd Billing Period		3rd Billing Period		4th Billing Period	
	4/01 - 11/02		4/01 - 7/01		8/01 - 11/01		12/01 - 3/02		4/02 - 7/02	Current Billing Period
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
Other Regulatory Matters										
Heller, Ehnman	22,734.7	6,059,459	4,140.2	1,107,960	4,350.0	1,130,304	4,764.7	1,287,248	5,367.2	1,436,325
Skadden	4,052.5	1,195,707	1,282.0	375,306	1,403.7	393,705	528.4	190,008	297.6	62,696
Sheefel	3,736.9	1,127,665	0	0	821.6	281,740	872.4	275,573	997.5	288,924
Cooley, Godward	2,324.9	587,222	0	0	1,038.0	262,484	324.7	91,306	540.1	118,124
Winston Strawn	1,589.6	402,649	0	0	169.5	47,239	161.0	42,423	575.6	141,750
Public Policy Advocates	0	96,000	0	0		24,000		24,000		24,000
Deloitte	115.3	37,760	0	0	0	0	0	0	0	0
	34,553.9	\$9,506,462	5,422.2	\$1,483,266	7,782.8	\$2,139,472	6,651.2	\$1,910,558	7,778.0	\$2,071,819
Mediation										
Howard Rice	74.9	35,827	0	0	0	0	73.2	\$34,875	1.7	\$952
Milbank	318.9	170,250	0	0	0	0	301.4	160,120	18	10,130
	393.8	\$206,077	0	0	0	0	374.6	\$194,995	19.2	\$11,082
Adversary Proceeding Regarding Vote Solicitation										
Howard Rice	48.1	18,252	0	0	0	0	0	0	0	0
									48.1	\$18,252

PACIFIC GAS AND ELECTRIC COMPANY, Case No. 01-30923DM, filed 4/6/01
 Percentage Changes in Primary Professionals' Fees from Billing Period to Billing Period

EXHIBIT #

Hearing	Period Covered	Howard Rice PG&E's Bankruptcy Counsel			Heller PG&E's Special Counsel			Cooley, Godward PG&E's Special Counsel		
		Hours	Fees	+/- % from Prev. Period	Hours	Fees	+/- % from Prev. Period	Hours	Fees	+/- % from Prev. Period
1st	4/01 - 7/01	16,018.3	4,402,120		7,731.6	2,167,327		920.2	294,349	
2nd	8/01 - 11/01	13,407.9	3,628,623	-17.57%	7,973.6	2,116,324	-2.35%	3,149.0	928,770	215.53%
3rd	12/01 - 3/02	14,467.9	3,968,693	9.37%	8,501.5	2,355,607	11.31%	2,496.2	739,634	-20.36%
4th	4/02 - 7/02	19,591.0	5,273,609	32.88%	10,727.4	2,939,674	24.79%	3,609.4	1,073,623	45.16%
5th	8/02 - 11/02	26,710.4	7,252,529	37.52%	11,477.7	3,246,986	10.45%	13,938.5	3,708,542	245.42%
		90,195.5	\$24,525,574		46,411.8	\$12,825,918		24,113.3	\$6,744,918	

Hearing	Period Covered	Deloitte PG&E's Auditor, Accountant			Skadden PG&E's Special Counsel			Winston Strawn PG&E's Special Counsel		
		Hours	Fees	+/- % from Prev. Period	Hours	Fees	+/- % from Prev. Period	Hours	Fees	+/- % from Prev. Period
1st	4/01 - 7/01				1,308.4	382,963				
2nd	8/01 - 11/01				3,777.5	1,218,705	218.23%	3,659.4	1,048,717	
3rd	12/01 - 3/02	7,385.5	1,705,579		1,379.4	435,036	-64.30%	2,632.0	704,675	-32.81%
4th	4/02 - 7/02	2,285.2	623,380	-63.45%	1,086.6	329,232	-24.32%	1,896.2	471,518	-33.09%
5th	8/02 - 11/02	2,977.5	884,020	41.81%	1,162.6	399,435	21.32%	1,892.2	495,992	5.19%
		12,648.2	\$3,212,979		8,714.5	\$2,765,371		10,079.8	\$2,720,902	

PACIFIC GAS AND ELECTRIC COMPANY, Case No. 01-30923DM, filed 4/6/01
Percentage Changes in Primary Professionals' Fees from Billing Period to Billing Period

Hearing	Period Covered	Keker, Van Nest PG&E's Special Counsel			Steeffel, Levitt & Weiss PG&E's Special Counsel		
		Hours	Fees	+/-% from Prev.Period	Hours	Fees	+/-% from Prev.Period
1st	4/01 - 7/01	694.2	218,413				
2nd	8/01 - 11/01	298.7	95,531	-56.26%	821.6	281,740	
3rd	12/01 - 3/02	105.1	30,958	-67.59%	872.4	275,573	-2.19%
4th	4/02 - 7/02	980.1	339,264	995.88%	997.5	288,924	4.84%
5th	8/02 - 11/02	178.2	60,381	-82.20%	1,045.4	281,428	-2.59%
		2,256.3	\$744,547		3,736.9	\$1,127,665	

Hearing	Period Covered	Milbank Creditor Committee's Counsel			FTI (formerly Pricewaterhouse) Committee's Acct. & Fin. Advisor		
		Hours	Fees	+/-% from Prev.Period	Hours	Fees	+/-% from Prev.Period
1st	4/01 - 7/01	5,405.0	2,219,498		4,544.9	1,799,553	
2nd	8/01 - 11/01	3,974.0	1,690,878	-23.82%	3,173.5	1,268,137	-29.53%
3rd	12/01 - 3/02	3,794.5	1,621,257	-4.12%	2,221.3	852,899	-32.74%
4th	4/02 - 7/02	3,611.1	1,466,295	-9.56%	2,090.7	730,708	-14.33%
5th	8/02 - 11/02	5,197.5	2,139,315	45.90%	1,789.4	737,129	0.88%
		21,982.1	\$9,137,243		13,819.8	\$5,388,426	

Total Cumulative Fees for This Group of Professionals: \$69,193,542

Pacific Gas and Electric Company
Case No. 01-30923DM

MOST ACTIVE ATTORNEYS

Period: August, 2002 - November, 2002

<u>Attorney</u>	<u>Firm</u>	<u>Hours</u>	<u>Hr. Rate</u>	<u>Fees</u>
Seyedin-Noor	Cooly	1034.6	\$215	\$222,439
Sherr	Howard Rice	988.4	350	345,940
Kim	Howard Rice	846.7	265	224,376
Shenker	Cooly	839.8	460	386,308
Schulz	Howard Rice	814.1	225	183,173
Margolin	Howard Rice	804.1	330	265,353
Calande	Howard Rice	791.3	405	320,477
Aronzon	Milbank	750.6	595	446,607
Kaplan	Howard Rice	748.3	360	269,388
Zapparoni	Howard Rice	728.1	265	192,947
Larson	Cooly	725.5	190	137,845
Whitman	Howard Rice	720.4	195	140,478
Lopes	Howard Rice	714.2	560	399,952
Cole	Heller	711.7	370	263,129
Sorochinsky	Milbank	700.5	465	325,733

EXHIBIT 11

MOST ACTIVE ATTORNEYS - ALL FIRMS

Aug 02 - Nov 02

HOURS BILLED											FEES BILLED										
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02 - Nov 02		Apr 01 thru Nov. 2002	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02-Jul 02	Aug 02-Nov 02		Apr 01 thru Nov 2002	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02-Jul 02	Aug 02-Nov 02		Apr 01 thru Nov 2002
General Bankruptcy																					
Case Administration	3,171.7	966.6	920.9	1,195.1	1,108.6	-86.5	7,362.9	661,048	221,662	185,400	204,546	161,335	-43,211	1,433,991							
Sch & Statements	93.0	0.7	0.9	0.3	0	-0.3	94.9	35,753	165	324	108	0	-108	36,350							
Prof. Emp & Comp	568.0	1,248.4	972.0	1,080.0	881.5	-198.5	4,749.9	161,810	311,614	223,115	255,002	203,382	-51,620	1,154,923							
Website	0.0	963.8	469.0	462.0	292.3	-169.7	2,187.1		87,691	44,133	45,654	31,856	-13,798	209,334							
Sub-total	3,832.7	3,179.5	2,362.8	2,737.4	2,282.4	-455.0	14,394.8	\$858,611	\$621,132	\$452,972	\$505,310	396,573	-\$108,737	\$2,834,598							
Creditor Committee Matters																					
	518.5	474.2	175.1	55.2	41.8	-13.4	1,264.8	193,127	\$172,187	\$83,918	\$27,908	\$23,137	-4,771	\$500,277							
PG&E's Proposed Plan																					
Plan & Disc. Stmt.	362.9	1,073.2	1,133.1	895.1	164.6	-730.5	3,628.9	150,958	385,989	404,805	284,538	54,481	-230,057	1,280,771							
Plan Prosecution	0.0	821.6	2,661.9	2,067.3	2,959.8	627.6	8,245.7		226,550	736,882	687,263	958,644	27,381	2,619,339							
City of Palo Alto																					
Confirmation- Related Discovery	0	0	446.2	2,949.6	9,975.2	7,025.6	13,371.0	0	0	132,612	763,584	2,536,259	1,772,675	3,432,455							
Newco Contracts	0	0	0	51.6	1,301.6	-51.6	51.6	0	0	277,876	18,889	397,469	-18,889	18,889							
Preemption Issues/ Appeal	0	0	1,093.7	1,532.7	1,301.6	-231.1	3,928.0			412,511			-20,042	1,082,856							
Sub-total	362.9	1,894.8	5,334.9	7,496.3	17,096.1	9,599.8	32,185.0	\$150,958	\$622,539	\$1,552,175	\$2,166,785	\$4,800,017	\$2,633,232	\$9,292,474							
CPUC Plan																					
	0	0	197.0	855.3	1,011.5	156.2	2,063.8	0	0	\$64,672	\$308,901	\$374,273	\$65,372	\$747,846							
Adversary Proceeding																					
Re Vote Solicitation					48.1	48.1	48.1					\$18,252	\$18,252	\$18,252							
Claims Resolution																					
Process																					
Claims & Objections	303.7	844.5	1,907.7	4,164.5	2,623.1	-1,541.4	9,843.5	83,692	246,952	506,761	979,545	595,572	-383,973	2,412,522							
Generator Claims	0.0	124.5	72.8	584.6	511.8	-72.8	1,293.7		48,900	33,272	185,369	132,778	-52,591	400,319							
QF (Interest) Claims	0.0	0.0	17.6	151.7	47.6	-104.1	216.9			5,206	38,037	10,865	-27,172	54,108							
Roberts, Wayne	0.0	186.6	157.6	62.6	9.6	-53.0	416.4		54,358	39,445	17,022	3,598	-13,424	114,423							
Grynberg Litigation	0.0	61.8	176.5	158.3	87.4	-70.9	484.0		19,105	51,148	44,598	24,214	-20,384	139,065							
ELC Electric Litigation					507.5	507.5	507.5					117,790	117,790	117,790							
Objection - Fireman's Fund					68.2	68.2	68.2					21,725	21,725	21,725							
Baldwin Claim					88.2	88.2	88.2					0	-7,845	36,239							
Sub-total	303.7	1,267.4	2,396.1	5,148.6	3,855.2	-1,293.4	12,971.0	\$83,692	\$381,989	\$651,552	\$1,272,416	\$906,542	-\$365,874	\$3,296,191							
Howard Rice by Focus Area																					
Grouping by U.S. Trustee																					
Page 1 of 4																					

EXHIBIT J-1

	HOURS BILLED							FEES BILLED							% of Total Fees
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov. 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002	
	Apr-Jul 01	Aug-Nov 01	Dec-01-Mar02	Apr 02 - Jul 02	Aug 02 - Nov 02			Apr-Jul 01	Aug-Nov 01	Dec-01-Mar02	Apr 02-Jul 02	Aug 02 - Nov 02			
CPUC, DWR, State of California, ISO and CAL PX IMPASSE															
TURM Acctg Adversary	1,316.5	732.7	72.3	34.7	5.5	-29.2	2,161.7	368,583	206,186	24,735	13,743	2,151	-11,592	615,398	
Regulatory Matters	239.4	695.4	282.2	208.4	28.6	-179.8	1,454.0	74,461	198,256	80,790	68,673	13,953	-54,720	436,133	
Litigation-CPUC & FERC	97.7	16.4	35.0	0.0	0.0	0.0	149.1	37,475	5,628	15,100	0	0	0	58,203	
DWR Payment Action	230.1	637.3	0.2	0.0	0.0	0.0	867.6	70,795	179,704	70	0	0	0	250,569	
DWR Servicing Agreement	546.1	240.5	65.8	136.7	50.0	-86.7	1,039.1	159,504	70,394	22,488	46,523	17,680	-28,843	316,589	
CAL ISO	519.8	404.9	55.9	13.7	15.8	2.1	1,010.1	145,928	122,028	16,805	5,699	6,666	967	297,126	
Litigation-CAL ISO	739.7	0.0	0.0	0.0	0.0	0.0	739.7	226,446	0	0	0	0	0	226,446	
Litigation-CALPX	80.2	204.5	102.4	102.9	106.9	4.0	596.9	22,595	55,231	37,975	39,645	45,162	5,517	200,608	
2004 Exams - ISO & PX	502.4	179.7	298.4	13.8	0.0	-13.8	994.3	142,419	54,940	60,214	4,598	0	-4,598	262,171	
Retain. Generation Litign.	0.0	568.9	496.7	0.0	0.0	0.0	1,065.6	0	159,784	142,038	0	0	0	301,822	
ORA Data Req. Adversary	0	0	124.6	0.0	0.0	0.0	124.6	0	0	32,039	0	0	0	32,039	
Sub-total	4,271.9	3,680.3	1,533.5	510.2	206.8	-303.4	10,202.7	\$1,248,205	\$1,052,151	\$432,254	\$178,881	\$85,612	-\$93,269	\$2,997,103	
MEDIATION EFFORTS TO RESOLVE IMPASSE	0	0	73.2	1.7		-1.7	74.9	0	0	\$34,875	\$952		-952	35,827	
														0.1%	

Howard Rice Firm - Matter by Focus Areas
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - January 22, 2003

	HOURS BILLED							FEES BILLED						
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov. 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02- Nov 02			Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02-Jul 02	Aug 02 - Nov 02		Apr 01 thru Nov 2002
Power Producers and Suppliers														
RS Motions	566.5	312.3	255.2	172.6	138.1	-34.5	1,444.7	164,725	68,770	55,930	40,030	31,884	-8,146	361,339
Litigation-Generators Adv. Proceedings	1,631.1	979.7	298.2	212.5	89.9	-122.6	3,211.4	408,305	212,080	70,013	51,792	22,793	-28,999	764,983
Sempra Dispute & Lit.	360.7	45.1	118.9	2.9	26.7	23.8	554.3	106,787	14,216	36,902	635	6,832	6,197	165,572
PSE Appeal	309.0	132.6	38.5	0.0	0.0	0.0	480.1	80,699	30,377	7,243	0	0	0	118,319
Enron Dispute	637.3	7.4	65.5	0.0	1.4	1.4	711.6	154,491	1,234	16,762	0	56	56	172,543
Enron Bankruptcy	36.2	143.2	219.6	152.6	164.3	11.7	715.9	8,796	49,228	57,024	41,891	38,511	-3,380	195,450
Sierra Pac. Litigation					98.6	98.6	98.6					28,573	28,573	28,573
POSDER	100.1	11.8	1.9	5.9	19.1	13.2	138.8	32,070	4,222	397	2,356	5,300	2,944	44,345
Oldale Appeal	117.2	7.1	0.3	0.0		0.0	124.6	33,413	1,369	108	0	0	0	34,890
Modesto Irrigation	59.7	1.0	0.5	5.3		-5.3	66.5	16,223	360	180	1,325	0	-1,325	18,088
Mirant Dispute Lit	1.0	38.5	23.2	0.0		0.0	62.7	395	15,208	9,165	0	0	0	24,768
Oldale Energy	47.5	1.5	0.4	0.0		0.0	49.4	12,710	825	136	0	0	0	13,671
Bakersfield QFs Appeal	27.4	0.9	0.0	1.6		-1.6	29.9	8,364	322	0	64	0	-64	8,750
Martinez Appeal	0.0	0.0	0.0	79.7	334.2	254.5	413.9				23,093	88,966	65,873	112,059
Sub-total	0.0	1.2	0.0	0.0		0.0	1.2		239	0	0	0	0	239
	3,893.6	1,682.3	1,022.2	633.1	872.3	239.2	8,103.5	\$1,026,576	\$398,450	\$253,860	\$161,186	\$222,915	\$61,729	\$2,063,387
														8.4%

Howard Rice Firm - Matter by Focus Areas
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - January 22, 2003

	HOURS BILLED							FEES BILLED							% of Total Fees
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov. 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002	
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02 - Nov 02			Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02-Jul 02	Aug 02 - Nov 02	to Fees 4th		
General Business Operations															
General Operations	584.0	292.8	341.1	443.9	668.4	224.5	2,330.2	178,700	88,673	108,008	140,143	219,909	79,766	735,433	
Reclamation Issues	232.0	56.2	81.6	403.3	19.8	-383.5	792.9	49,193	11,032	16,864	100,808	4,904	-95,904	182,801	
Intellectual Property	2.7	8.7	0.5	255.6		-255.6	267.5	747	2,669	178	66,079		-66,079	69,673	
Microsoft	0	0	0	200.6	32.3	-168.3	232.9				69,547	9,940	-59,607	79,487	
Cal Energy Website	0	0	0	150.4	4.4	-146.0	154.8				43,081	1,415	-41,666	44,496	
E-Commerce Legal Issues	68.8	15.6	145.0	122.1	8.0	-114.1	359.5	20,380	4,975	45,837	35,436	3,652	-31,784	110,280	
PeopleSoft	0	0	0	113.2		-113.2	113.2				38,226		-38,226	38,226	
Enviance	0	0	0	102.5	0.9	-101.6	103.4				33,384	437	-32,947	33,821	
Hosting-ASP Agreements	0	0	0	81.7	33.5	-48.2	115.2				26,870	10,997	-15,873	37,867	
E-Meter Contract	309.4	90.2	0.0	0.0		0.0	399.6	96,453	27,895	0	0		0	124,348	
E-Meter II	0	0	0	72.1	169.2	97.1	241.3				23,441	54,046	30,605	77,487	
Real Property Sales	59.6	230.6	24.2	47.9	9.1	-38.8	371.4	23,373	79,253	9,343	18,597	3,602	-14,995	134,168	
Grassroots	0	0	0	40.7	27.9	-12.8	68.6				13,404	8,767	-4,637	22,171	
Pers Property Leases	641.0	149.5	64.0	36.9	135.8	98.9	1,027.2	167,817	34,245	17,120	9,644	39,958	30,314	268,784	
Post-Pet Financing	71.2	139.7	41.2	27.5	1.9	-25.6	281.5	29,109	51,562	16,549	11,929	729	-11,200	109,878	
Environmental Issues	280.6	26.4	37.9	25.2	41.3	16.1	411.4	92,039	10,700	14,238	9,813	16,449	6,636	143,239	
Real Property Leases	184.6	79.0	27.7	10.3	27.0	16.7	328.6	54,360	19,401	9,479	4,054	10,335	6,281	97,629	
Asset Sales	10.8	1.3	24.9	7.7	0.8	-6.9	45.5	4,789	715	9,482	1,816	316	-1,500	17,118	
Rotor Contract (D.Canyon)		97.0	479.7	5.0		-5.0	581.7						-2,146	205,025	
Patent Issues		10.5	3.4	3.0		-3.0	16.9						-1,455	7,594	
Cash Collateral	139.9	19.4	47.9	0.9	1.2	0.3	209.3	47,941	4,883	1,256	1,455	432	82	69,765	
Intellectual Property Issues	0.0	0.0	11.1	0.3		-0.3	11.4	0	6,820	14,222	350		0	2,666	
Residential Contractor Program					18.1	18.1	18.1					6,750	-155	6,750	
E-Construction Escrow Accounts					38.9	38.9	38.9					12,700	6,750	12,700	
Utility Conservation Service					8.0	8.0	8.0					2,856	2,856	2,856	
Diablo Canyon IT					49.7	49.7	49.7					17,028	17,028	17,028	
Nexus	0	0	0	0.2		-0.2	0.2				53		-53	53	
Other matters, currently inactive	250.5	18.9	24.5	0		0.0	293.9	84,885.5	6,503.0	1,517	0		0	92,906	
Discrepancies between Elec Trans to UST & Fee App	1.9	-6.4	18.4	2.2		-2.2	16.1	1	-2,454	6,235	839	-14	-833	4,607	
Sub-total	2,837.0	1,229.4	1,373.1	2,153.2	1,296.2	-857.0	8,888.9	\$849,784	\$380,175	\$442,415	\$651,270	\$425,208	-\$226,062	\$2,748,852	11.2%
TOTAL	16,020.2	13,407.9	14,467.9	19,591.0	26,710.4	7,119.4	90,197.4	\$4,411,352	\$3,628,623	\$3,968,693	\$5,273,609	\$7,252,529	\$1,978,920	\$24,534,806	100.0%

Howard Rice Firm - Top Billing Categories (Shaded Areas) - Current Billing Period (8/01/02 - 11/30/02)
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - January 21, 2003

Howard Rice Billing Categories	See Below	Hours	Fees	% of Fees to Total
Discovery Issues	A	9,975.2	\$2,536,259	34.97%
City of Palo Alto	B	2,959.8	858,164	11.83%
Plan Prosecution	C	2,694.9	958,644	13.22%
Claims & Objections	D	2,623.1	595,572	8.21%
Pre-emption Issues	E	1,301.6	392,469	5.41%
CPUC Plan	F	1,011.5	374,273	5.16%
General Operations	G	668.4	219,909	3.03%
Prof. Emp & Comp		881.5	203,382	2.80%
Case Administration		1,108.6	161,335	2.22%
Generator Claims		511.8	132,778	1.83%
ELC Electric Litigation		507.5	117,790	1.62%
Other Categories		2,466.5	701,956	9.68%
		26,710.4	\$7,252,529	100.00%

Total for Shaded
\$5,935,288
81.84%

Most Active Attorneys in Top Billing Categories	Hr. Rate	A		B		C		D		E		F		G	
		DISCOVERY Hours	Fees	CITY OF PALO ALTO Hours	Fees	PLAN PROSECUTION Hours	Fees	CLAIMS & OBJECT. Hours	Fees	PRE-EMPTION Hours	Fees	CPUC PLAN Hours	Fees	GEN. OPERATIONS Hours	Fees
Lopes	\$560	41.0	22,960	16.0	8,960	158.0	88,480	7.2	4,032	32.3	18,088	194.7	109,032	35.3	19,768
Baker	\$495	263.7	130,532	17.4	8,613	184.2	91,179			0.8	360				
Schon	\$450	3.1	1,395	511.1	229,995										
Schaffer	\$435	44.3	19,271			114.2	49,677	13.2	5,742	175.9	76,517	232.2	101,007	19.1	8,309
Nixon	\$405					48.6	19,683	188.2	76,212			12.3	4,982	71.2	28,836
Schulman	\$405	42.8	17,334			224.4	90,882	42.1	17,051					0.6	243
Calande	\$405	275.4	11,537			476.2	192,861			39.7	16,079				
Lafferty	\$380	58.3	22,154	0.7	266	305.8	116,204	1.9	722	1.5	570	218.4	82,992	0.2	76
Foy	\$380	30.7	11,666			134.0	50,920	0.4	152						
Kaplan	\$360	1.8	648	337.8	128,364			167.2	60,192	1.1	396			32.8	11,808
Sherr	\$350	921.1	322,385	1.7	612	29.4	10,584								
Margolin	\$330	69.6	22,968	16.5	5,775	50.5	17,675			459.7	151,701			5.8	1,914
Gordon	\$320	284.5	91,040	6.1	2,013	178.4	58,872					2.3	759	1.2	384
Landau	\$310					66.1	21,152							392.6	123,896
King	\$300	24.7	7,163	353.1	105,334	15.4	4,893	2.7	841					0.4	120
Luttrell	\$275	206.6	52,105	18.9	5,481			406.9	115,396	5.0	200				
Challas	\$275	468.0	133,671												
Zapparoni	\$265	208.4	56,204	3.8	1,045	111.2	30,161	241.0	64,529	0.9	239				
Kim	\$265	832.7	214,061			14.0	3,542								
Sullivan	\$250	526.4	127,788							7.8	1,755	117.1	27,090		
Bartholomew	\$225	446.0	108,048	93.1	21,000			20.4	4,693	270.7	60,908				
Schulz	\$225	543.4	132,398							306.2	65,658	178.6	28,287	109.2	24,555
Others	\$225	4,682.7	1,030,732	1,583.6	340,706	584.5	111,879	1,531.9	246,012	1,301.6	\$392,469	1,011.5	\$374,273	668.4	\$219,909
		9,975.2	\$2,536,259	2,959.8	\$858,164	2,694.9	\$958,644	2,623.1	\$595,572						

EXHIBIT J-2

Howard Rice Firm - Cumulative by Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (8/02 - 11/02)
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 21, 2003

HOURS BILLED										FEES BILLED									
	Current Hrly Rate	Changes in Hourly Rates	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov. 2002			
			Aug-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	Aug 02 - Nov 02	to Fees 4th	Nov. 2002									
Top 20 Most Active Attorneys during 8/02 - 11/02 Period are highlighted by shading on pages 1 & 2.																			
DIRECTORS																			
SHEER	\$350	330/350																	
MARGOLIN	\$330	290/300/310/330	761.8	791.4	122.3	763.5	988.4	224.9	1,874.2	225,877	241,546	40,359	257,234	345,940	88,706	643,533			
CALANDE	\$405	370/385/405	39.0	113.9	134.2	414.4	791.3	376.9	1,492.8	14,999	43,852	51,667	166,474	320,477	36,454	1,136,794			
KAPLAN, G.M.	\$360	325/340/360	778.9	664.8	754.6	901.7	748.3	-153.4	3,848.3	261,387	226,032	256,564	319,163	269,388	-49,775	1,332,534			
LOPES	\$560	425/550/560	992.0	882.2	981.0	776.0	714.2	-61.8	4,345.4	511,838	485,430	537,076	431,362	399,952	-31,410	2,365,657			
SCHAEFER	\$435	400/415/435	634.4	538.4	592.3	647.4	696.3	48.9	3,108.8	260,942	223,436	245,805	228,243	303,326	25,083	1,311,753			
LAFFERTY	\$380	350/360/380	973.6	723.9	763.9	685.3	693.8	8.5	3,840.5	348,319	260,244	276,084	256,001	263,644	7,643	1,404,292			
SCHON	\$450	410/430/450	394.3	241.0	44.8	29.9	529.9	500.0	1,239.9	167,965	103,974	19,264	13,381	238,455	225,074	543,039			
ROY	\$380	380				22.8	502.9	480.1	525.7				8,664	191,102	182,438	199,766			
BAKER	\$495	475/495			104.7	223.4	465.3	241.9	793.4				108,557	230,324	121,767	388,613			
NEXON	\$405	370/385/405	743.0	582.0	602.9	680.1	377.7	-302.4	2,985.7	283,138	224,070	232,117	272,631	152,968	-119,663	1,164,924			
SCHULMAN	\$405	370/385/405	136.7	208.0	168.0	267.1	336.7	69.6	1,116.5	52,562	80,080	64,680	106,450	136,363	29,913	440,135			
NEALE	\$395	360/375/395	159.7	65.3	97.8	107.4	123.3	15.9	553.5	59,136	24,488	36,675	41,755	48,704	6,949	210,758			
BURK	\$405	385/405	3.1	1	0.6	30.3	114.8	84.5	149.8	1,194	385	231	12,272	46,494	34,223	60,575			
ASIMOW	\$350						106.6	106.6	106.6					37,310	37,310	37,310			
ABBOTT	\$485	445/465/485	126.9	63.4	211.1	200.7	89.8	-110.9	691.9	58,927	29,481	98,162	96,972	43,553	-53,419	327,094			
HERSHENSON	\$395	360/375/395	159.1	44.7	38.7	57.6	55.3	-2.3	355.4	59,349	16,763	14,513	21,956	14,115	-7,841	126,696			
FALK	\$560	475/550/560	195.3	51.9	8.0	175	6.8	-10.7	279.5	101,183	28,545	4,400	9,691	3,808	-5,883	147,627			
HAS	\$515	465/500/515				51.4	1.4	-50.0	52.8				26,380	721	-25,659	27,101			
STEWART	\$395		177.6	181.7	309.4			0.0	668.7	70,152	71,772	122,213			0	264,137			
OTHERS			155.3	30.9	13.4	5.8	33.2	27.4	238.6	63,342	14,115	5,770	2,593	11,529	8,937	97,348			
Total, Directors			6,430.7	5,184.5	5,512.6	6,589.7	8,180.1	1,590.4	31,897.6	\$2,540,306	\$2,074,213	\$2,230,432	\$2,658,676	\$3,323,525	\$664,848	\$12,827,152			
No. of Director Attys						22			22							52.28%			
ASSOCIATES (PAGE 2)																of total fees			
No. of Associates																35.19%			
Total No. of Attorneys			4,946.4	4,221.4	5,060.5	8,027.7	12,695.3	4,667.6	34,951.3	\$1,195,931	\$1,040,320	\$1,239,652	\$1,987,194	\$3,171,352	\$1,184,158	\$8,634,444			
LEGAL ASSTS/OTHER (PG 3)																of total fees			
No. of Legal Assts/Other			4,638.0	4,008.4	3,876.2	4,975.1	5,835.0	859.9	23,332.7	\$674,409	\$516,451	\$492,282	\$627,748	\$757,654	\$129,906	\$3,068,544			
Discrepancy - Electronic Transmission to Fee App.			5.1	-6.4	18.4	-1.5		1.5	15.6	706	-2,361	6,336	-9		9	4,672			
TOTAL			16,020.2	13,407.9	14,467.7	19,591.0	26,710.4	7,119.4	90,197.2	\$4,411,352	\$3,628,623	\$3,968,702	\$5,273,609	\$7,252,530	\$1,978,921	\$24,534,812			
Total No. of People						93				-9,232						-9,232			
										\$4,402,120						\$24,525,580			

HOURS BILLED										FEES BILLED									
Associates	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD		@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD		@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov. 2002			
					Total Hours	Total Fees							Total Hours	Total Fees					
ASSOCIATES																			
KIM	\$265	240/250/\$265																	
SCHULZ	\$225	215/225	160.3	492.5	717.6	846.7	129.1	2,217.1		38,472	118,200	174,909	217,603	42,694	549,184				
ZAPARONI	\$265	230/240/255/265	672.6	577.7	505.1	605.1	209.0	1,924.3	160,215	143,322	108,597	134,199	193,505	59,306	436,307				
WHITMAN	\$195	180/190/195	209.6	551.5	612.4	728.1	115.7	3,142.3		38,543	103,873	116,659	150,438	36,365	800,555				
BARTHOLOMEW	\$225	215/225		90	608.9	720.4	111.5	2,085.6			19,350	101,269	162,585	33,779	409,513				
SULLIVAN	\$250	\$225/\$250			149.7	656.4	506.7	806.1				32,891	157,760	61,316	283,201				
LUTTRELL	\$275	255/265/275	44.3	61.6	443.7	632.4	188.7	1,182.0		11,459	16,324	121,131	172,982	124,869	190,651				
FRERY	\$195	190/195	7.9	160.1	561.7	622.8	61.1	1,352.5		1,501	30,419	108,852	129,630	51,851	321,899				
BLISS	\$250	210/215/240/250	534.0	446.5	607.2	603.5	-3.7	2,715.0	114,378	103,012	125,712	150,644	155,450	4,806	649,191				
LANDAU	\$310	300/310		468.7	636.6	522.4	-114.2	2,038.9		123,360	140,610	195,790	164,608	-31,182	624,368				
CHALLAS	\$275	275			58.0	468.0	410.0	526.0				15,950	133,671	117,721	149,621				
VAN ZANDT	\$195	\$180/\$195				464.9	464.9	464.9					85,029	85,029	85,029				
GORDON	\$320					446.4	446.4	446.4					142,848	142,848	142,848				
KING	\$300	255/265/280/290/300	520.9	152.3		396.7	396.7	1,246.6	136,422	48,113	42,644		117,982	117,982	345,161				
HERBERMAN	\$225					331.5	331.5	331.5					74,588	74,588	74,588				
CHIN, D.	\$265	\$250/\$265				325.1	325.1	325.1					85,111	85,111	85,111				
QUINN	\$300	285/290/300	243.3	207.1	141.5	299.8	158.3	891.7		70,878	60,059	41,128	92,482	51,354	264,547				
SMITH, L.	\$250					290.6	290.6	290.6					72,650	72,650	72,650				
DE SILVA	\$180					268.0	268.0	268.0					48,240	48,240	48,240				
LEVINSON	\$195	\$180/\$195				261.8	261.8	261.8					48,620	48,620	48,620				
MANIAN	\$275	265/\$275			13.6	256.4	242.8	270.0				3,604	69,296	65,692	72,900				
WEINTRAUB	\$225	\$195/\$225				239.4	239.4	239.4					51,024	51,024	51,024				
CHEN	\$195	190/195	19.6	54.4	206.4	219.3	12.9	499.7		3,724	10,336	40,035	46,772	6,737	100,867				
FULLER	\$265	230/240/255/265	447.1	127.0	401.0	215.1	-185.9	1,332.6	106,994	34,862	32,385	105,041	57,553	-47,489	336,833				
BOMSE	\$195	180/190/195		127.1	74.3	184.0	109.7	672.9		52,737	24,149	14,489	36,612	22,124	127,987				
KESLER	\$275	255/265/275		55.6	134.3	173.6	39.3	396.4		8,390	14,734	36,808	48,363	11,555	108,292				
TURBIS	\$275	255/265/275		100.7	146.7	160.1	13.4	678.3		69,318	26,686	40,343	45,145	4,803	181,499				
KATZEN	\$250	215/240/250	193.5	234.5	494.4	111.7	-382.7	1,164.3	41,603	31,243	56,280	122,336	27,925	-94,411	279,388				
DO	\$250					107.3	107.3	107.3					26,825	26,825	26,825				
CRUZEN	\$250				74.3	78.9	4.6	153.2				18,575	20,388	1,813	38,933				
NGUYEN	\$195					75.7	75.7	75.7					14,762	14,762	14,762				
DAWSARI	\$250	\$210/\$215/\$240/\$250	64.3	4.7		74.1	74.1	161.7	13,777	3,999	1,122		18,525	18,525	37,423				
CHING	\$300	290/300			292.3	54.3	-238.0	346.6				86,870	16,589	-70,281	103,459				
JAFFE	\$225	\$195/\$225				49.1	49.1	49.1					10,133	10,133	10,133				
SKAACS	\$275					47.9	47.9	47.9					13,173	13,173	13,173				
KRENECK	\$310					47.4	47.4	47.4					14,694	14,694	14,694				
Other Associates			2,514.0	597.1	587	217.0	-370.0	4,957.0	622,544	257,387	167,533	165,662	51,420	-114,242	1,264,546				
# of Other Associates																			
3																			
# of Associates																			
32																			
Total Associates	4,946.4	4,221.4	5,060.5	8,027.7	12,695.3	4,667.6	34,951.3	\$1,195,931	\$1,040,320	\$1,239,652	\$1,987,194	\$3,171,352	\$1,184,158	\$8,634,444					

Howard Rice Firm - Cumulative by Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (8/02 - 11/02)
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 21, 2003

HOURS BILLED										FEES BILLED									
Application Total Hours	2nd Fee Total Hours	3rd Fee Total Hours	4th Fee Total Hours	CURRENT BILLING PERIOD	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002	Application Total Fees	2nd Fee Total Fees	3rd Fee Total Fees	4th Fee Total Fees	CURRENT BILLING PERIOD	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002						
LEGAL ASSISTANTS AND LEGAL CLERKS																			
HUNT (\$40.00)	\$135	95/110/135	489.0	485.7	490.7	613.8	594.1	-19.7			2,673.3	46,528	45,786	20,162	36,134	65,351	29,217	213,962	
BOYL	\$190	175/185/190	441.5	541.6	543.0	525.6	556.5	30.9			2,608.2	81,297	100,196	100,455	99,172	105,735	6,564	486,854	
FERRER	\$175	165/170/175	632.8	429.4	485.3	546.0	517.5	-28.5			2,611.0	106,643	72,644	82,501	94,915	90,560	-4,356	447,263	
ATA	\$160						444.9	444.9								71,184	71,184	71,184	
GRESHAM	\$180	170/175/180	597.0	361.9	493.4	553.6	436.4	-117.2			2,442.3	103,840	63,292	86,345	97,924	78,552	-19,372	429,953	
LEIDERMAN (\$40)	\$40						166.5	259.8	93.3		426.3				925	6,447	10,392	3,945	
BARLEY	\$190	185/190		5.0	20.1	63.7	224.8	161.1			313.6			3,719	12,100	42,712	30,613	59,456	
CAMPBELL	\$150	135/145/150	26.4		0.6	3.9	197.0	193.1			227.9	3,627		87	585	29,550	28,965	33,849	
GIKBS	\$40						182.0	182.0			182.0					7,280	7,280	7,280	
BARON	\$125					59.9	124.5	64.6			184.4					7,896	408	15,383	
BAKER	\$40						90.4	90.4			90.4					3,616	3,616	3,616	
NAHM	\$135	100/125/135	5.3	25.3	5.0	57.1	77.2	20.1			169.9	530	3,163	625	7,414	10,036	2,622	21,768	
ODEA	\$190	180/185/190	205.6	67.5	56.5	92.2	67.1	-25.1			488.9	37,844	12,242	10,453	17,197	12,749	-4,448	90,484	
KING (\$40.00)	\$105					160.2	31.0	-129.2			262.5		256	4,728	6,370	1,240	-5,130	12,593	
ALBANES	\$180	175/180				10.3	10.3	0.0			20.6				1,854	1,854	0	3,708	
VALLIN	\$165	150/165	46.8	6.6	21.8	75.0	7.7	-67.3			157.9	7,020	986	3,270	11,933	1,271	-10,662	24,475	
JONES	\$125					11.5	6.0	-5.5			17.5				1,380	750	-630	2,130	
TAYLOR	\$180	165/175/180	8.7	1.4	19.3	64.7	2.9	-61.8			97.0	1,445	245	3,378	1,631	11,631	-11,109	17,221	
LOPEZ	\$140	95/125/130/140	494.2	161.8	333.8	310.0		-310.0			1,299.8	63,349	20,817	43,394	42,113		-42,113	169,673	
O'CONNOR	\$135	120/130/135	599.6	492.4	563.7	486.8		-486.8			2,142.5	77,152	63,288	73,281	64,600		-64,600	278,321	
LITIGATION SUPPORT, INFO. SERVICES, OTHER																			
SCHREIER (\$40)	\$55				252.7	337.5	432.6	95.1			1,022.8			10,108	13,287	17,264	3,977	40,655	
OSMAN	\$155	150/155	67.3	159.4	133.9	158.4	370.0	211.6			889.0	10,095	23,910	20,085	24,351	57,350	32,999	135,791	
LONGBOY	\$70	65/70				22.5	251.9	110.1			416.2				9,774	17,633	7,860	28,871	
WEHBE	\$190	175/185/190	123.0	26.3	9.6	14.5	186.4	171.9			359.8	22,072	4,857	1,776	2,744	35,416	32,672	66,865	
GLICK	\$150	140/150	81.5	81.0	19.0	49.7	125.0	75.3			356.2		11,340	2,660	7,371	18,750	11,379	40,121	
JOHNSTON (\$40.00)	\$40					84.5	17.0	-67.5			101.5				3,380	680	-2,700	4,060	
COWIE	\$70	65/70			4.3	28.4	14.8	-13.6			47.5			280	1,862	1,036	-826	3,178	
ZUKOWSKI	\$70	65/70				102.9	14.5	-88.4			117.4				7,201	1,015	-6,186	8,216	
PETIT	\$180	180				80.5	4.1	-76.4			84.6				14,002	738	-13,264	14,740	
OTHERS			819.3	1,160.6	332.2	176.1	588.6	412.5			3,076.8	112,968	92,504	23,512	24,523	66,523	42,000	320,030	
Total Legal Assis & Other			4,638.0	4,008.4	3,876.2	4,975.1	5,835.0	859.9			23,332.7	\$674,409	\$516,451	\$492,282	\$627,748	\$757,654	\$129,906	\$3,068,544	
No. of Legal Assis & Other			39		52														

(Grouping by U.S. Trustee for Review Purposes)

	HOURS BILLED							FEES BILLED							% of Fees by Matter
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date April 2001 thru Nov 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date April 2001 thru Nov 2002	
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02			Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02			
Federal Filed Rate Case	1,455.1	2,112.4	1,816.6	3,978.6	6,530.1	2,551.5	15,892.8	\$351,304	\$528,847	\$499,650	\$1,113,815	\$1,914,579	\$800,764	\$4,408,196	
FERC Docket ER01-889 (Creditworthiness)	188.6	91.7	113.8	56.2	5.7	-50.5	456.0	72,896	35,930	41,374	18,776	2,257	-16,519	171,232	
CPUC Docket 01-03-082	778.0	0.1	59.6	10.4	0.0	-10.4	848.1	237,136	36	23,045	4,032	0	-4,032	264,249	
CPUC Oil Proceeding	65.9	125.4	686.5	316.0	270.1	-45.9	1,463.9	24,118	29,076	174,966	91,914	61,373	-30,541	381,447	
People of State of Ca. v PGE Corp	0	0	10	0	0	0.0	9.8	0	0	4074	0	0	0	4,074	
Other CPUC and California State Law Matters	133.7	248.3	138.9	148.1	26.6	-121.5	695.6	46,339	74,351	49,934	49,874	12,189	-37,685	232,687	
Sub-total	2,621.3	2,577.9	2,852.2	4,509.3	6,832.5	2,323.2	19,366.2	\$731,793	\$668,240	\$793,043	\$1,278,411	\$1,990,398	\$711,987	\$5,461,885	42.58%
POWER PRODUCERS & SUPPLIERS															
Qualifying Facility Proceedings/Issues	419.4	51.7	17.0	38.4	16.3	-22.1	542.8	138,391	16,178	5,358	\$12,320	\$4,942	-\$7,378	\$177,189	
Seller/Generator Issues	134.3	9.3	14.3	3.7	0.0	-3.7	161.6	43,386	3,627	5,526	1,450	0	-1,450	53,989	
Sub-total	553.7	61.0	31.3	42.1	16.3	-25.8	704.4	\$181,777	\$19,805	\$10,884	\$13,771	\$4,942	-\$8,829	\$231,178	1.80%
ONGOING REGULATORY MATTERS															
FERC Docket EL00-95 & Related Dockets/Mtrs (Seeking FERC intervention into Ca. market)	2,132.4	2,500.1	3,511.7	3,079.1	2,990.6	-88.5	14,213.9	\$41,547	625,462	908,937	\$798,018	\$798,139	\$121	\$3,672,103	
FERC Fact-Finding Investigation	0	0	0	1,353.6	18.4	-1,335.2	1,372.0	0	0	0	387,284	4,156	-383,128	391,441	
Appeals of FERC Orders - EL00-95	0	0	55	183.6	83.9	-99.7	322.8	0	0	9717	32,253	11,483	-20,770	53,453	
FERC Docket RP00-241 (CPUC v. El Paso)	1,668.8	1,288.7	688.5	235.7	85.5	-150.2	3,967.2	452,738	342,035	211,505	82,135	28,089	-54,046	1,116,502	
FERC Dockets RP01-484&486 (El Paso Capacity Related Complaints)	14.0	4.6	0.9	0	0	0	19.5	4,202	1,298	95	0	0	0	5,595	
FERC Order 637 & Dockets RP99-507, RP00-139, RP00-336 (El Paso Compliance Filing)	21.1	13.4	2.3	100.0	1.3	-98.7	138.1	6,994	4,415	799	30,152	456	-29,695	42,816	
FERC Docket RP97-288 (Transwestern Pipeline)	0.4	27.6	0.3	0	0	0	28.3	133	6,299	100	0	0	0	6,532	
Other FERC Gas Dockets/Matters	5.5	0.3	1.6	2.0	0.0	-2.0	9.4	1,805	100	418	702	0	-702	3,025	
Other FERC Electric Proceedings	0	0	0	0	553.7	553.7	553.7	0	0	0	0	155,673	155,673	155,673	
CPUC Prudence Review (ATCC Proceeding)	298.0	515.3	504.1	413.2	379.2	-34.0	2,109.8	100,541	150,694	155,677	105,780	99,625	-6,155	612,318	
Sub-total	4,140.2	4,350.0	4,764.7	5,367.2	4,112.6	-1,254.6	22,734.7	\$1,107,960	\$1,130,303	\$1,287,248	\$1,436,325	\$1,097,622	-\$338,703	\$6,059,457	47.24%

EXHIBIT K-1

HOURS BILLED										FEES BILLED											
Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD		@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date April 2001 thru Nov 2002			Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD		@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date April 2001 thru Nov 2002		% of Fees by Matter		
				Total Hours	Aug 02-Nov 02									Total Fees	Aug 02-Nov 02						
City of Santa Cruz	0	0.5	5.3	0	0	0	5.8			0	140	1,738	0	\$0	\$0	\$1,898					
Utility General Insurance Advice	0	55.8	8.6	32.8	49.5	16.7	146.7			0	18,836	2,956	11,736	17,947	6,211	51,475					
Modesto Irrigation District v. Destlec	0	3.2	1.3	3.5	0.6	-2.9	8.6			0	1,214	627	1,687	73	-1,614	3,601					
Richard D. Wilson v. PGE & PGE Corp.	13.2	0	0	0	0.0	0.0	13.2			2,464	0	0	0	0	0	2,464					
Claims re Missing London Markets	0	2.1	53.2	133.2	2.8	-130.4	191.3			0	832	7,918	17,747	1,109	-16,638	27,606					
General Corporate Issues	12.6	0.0	2.2	2.0	0.0	-2.0	16.8			5,239	0	1,010	918	0	-918	7,167					
Other Advice, Consult, Research re Energy Issue	23.9	18.6	218.7	111.6	181.5	69.9	554.3			8,911	8,003	85,228	39,049	68,987	29,938	210,177					
Abbell Credit Corp et al v Bank of America	0	0	0	155.1	0.0	-155.1	155.1			0	0	0	56,081	0	-56,081	56,081					
Nuclear Electric	0	0	0	0	1.4	1.4	1.4			0	0	0	0	580	580	580					
Wayne Roberts v. PG&E	0	82.8	17.1	0	0	0	99.9			0	26,077	5,142	0	0	0	31,219					
Sub-total	49.7	163.0	306.4	438.2	235.8	-202.4	1,193.1			\$16,614	\$55,102	\$104,639	\$127,217	\$88,695	-\$38,522	\$392,267	3.06%				
GENERAL BANKRUPTCY MATTERS																				% of Fees by Matter	
Ancillary BK Services Related to Other Matters and Administration																					
Bankruptcy Employment and Fee Applications																					
Sub-total	366.8	821.7	573.9	370.6	280.4	-90.2	2,413.4			\$129,189	\$242,445	\$157,769	\$83,951	\$65,329	-\$18,621	\$678,683	5.29%				
Rounding differences											\$430	-\$7				-\$7					
Discrepance electronic transmission to fee app												\$2,031				\$2,461	0.02%				
TOTAL	7,731.7	7,973.6	8,501.5	10,727.4	11,477.6	750.2	46,411.8			\$2,167,333	\$2,116,325	\$2,355,607	\$2,939,674	\$3,246,986	\$307,311	\$12,825,925	100.00%				

Vol. Reduction after filing of 1st fee application
Disallowed Fees
Adjusted Fees

(53,094)	5,842																			
(18,466)																				
\$2,095,773	\$2,122,167	\$2,355,607	\$2,939,674	\$3,246,986																
Order did	Order did	Order did	Order did																	
11/21/2001	02/27/2002	07/08/2002	10/29/2002																	

August 2002 - November 2002

See % of Fees to Total

Heller Billing Categories	Below	Hours	Fees	Current Fees
Federal Filed Rate Case	A	6,530.1	1,914,579	58.96%
FERC EL-0095 (Seeking Refunds for Overcharges)	B	2,990.6	798,139	24.58%
Other FERC Electric Proceedings	C	553.7	155,673	4.79%
CPUC Prudence (Annual Trans Cost Proceedings)	D	379.2	99,625	3.07%
Other Advice, Cons, Research Re Energy Issues	E	181.5	68,967	2.12%
Bankruptcy Emp & Fee Applications	F	265.3	62,352	1.92%
CPUC Oil Proceedings (1st Priority Rule Matter)		270.1	61,373	1.89%
FERC RPO-241 (El Paso Gas Market Manipulation)		85.5	28,089	0.87%
Utility General Insurance Advice		49.5	17,947	0.55%
Other CPUC & Ca State Law Matters		26.6	12,189	0.38%
Appeals of FERC Orders - EL-0095 (See above)		83.9	11,483	0.35%
Qualifying Facility Proceedings/Issues		16.3	4,942	0.15%
FERC Fact Finding Investigation (P402)		18.4	4,156	0.13%
Ancillary bankruptcy matters		14.6	2,977	0.09%
FERC Docket ERO-889 (Creditworthiness)		5.7	2,257	0.07%
Other Matters		4.8	1,762	0.05%
FERC Order 637, etc. (El Paso Compliance)		1.3	456	0.01%
Total Hours/Fees for Billing Period		11,477.6	\$3,246,986	100.00%

Total for Shaded: \$3,099,355
 95.45%

Background (From Heller narrative, PG&E SEC filings, and FERC rulings.)

A Federal Filed Rate Case

Prior to filing bankruptcy, PG&E sued the CPUC to force the CPUC to allow PG&E to recover its escalating wholesale costs through retail rates pursuant to the federal "fled rate doctrine". On 5/2/01, the case was dismissed on ripeness grounds.

Heller refilled the suit on PG&E's behalf on 8/6/01 in the USDC, Northern Dist. Of California. PG&E's filed rate case has been deemed a related case to PG&E's pending appeal of Judge Monahan's order denying PG&E's request for relief from the CPUC's 3/01 "retroactive accounting order". On 7/25/02, USDC Judge Walker denied various parties' motions to dismiss and/or for summary judgment. ("7/25/02 DC Order"). A pretrial & trial schedule has been set. Fact discovery cutoff is 12/20/02; trial is currently scheduled for 6/9/03. On 8/23/02, the CPUC et al appealed the 7/25/02 DC Order to the Ninth Circuit and on 9/4/02 filed a motion in District Court to stay proceedings pending their appeal. Heller filed a counter-motion for PG&E arguing a stay should not be imposed. Heller's motion was granted. On 10/23/02, CPUC et al filed a motion in the Ninth Circuit to stay proceedings in the District Court pending their appeal; on 11/21/02, the Ninth Circuit granted their motion. Cum. Heller fees (since 4/6/01 only): \$4.4 million.

B FERC DOCKET EL-0095 (REFUNDS)

This FERC proceeding, initially commenced by San Diego Gas and Electric, sought FERC intervention into California's troubled electricity market. Numerous parties intervened, including PG&E. The parties sought

(1) market relief & reform & (2) refunds from electricity sellers for alleged overcharging during the power crisis. During the summer of 2001, a FERC judge presided over settlement negotiations with respect to the refund issue between power sellers, the state, and the utilities - to no avail. The "refund" trial took place in phases with Phase 1 in 3/02 and Phase 2 in 8 & 9/02. The state of California sought approx. \$9 billion in refunds on behalf of the utilities and other Calif. buyers. In 12/02, the FERC trial judge preliminarily found that refunds of only \$1.8 billion were due. However, in 8/02, the US Court of Appeals for the Ninth Circuit issued an order remanding issues related to the refund trial to FERC - specifically, FERC would need to allow additional evidence related to potential market manipulation by sellers. On 11/20/02, the FERC initiated a 100-day period of discovery regarding market manipulation. Cum. Heller fees (since 4/6/01 only): \$3.67 million.

Most Active Attorneys in Top Billing Categories	Hr Rate	A		B		C		D		E		F	
		Federal Filed Rate Case Hours	Fees	FERC EL-0095 (Refunds) Hours	Fees	Other FERC Electric Hour	Fees	CPUC Prudence Review Hours	Fees	Other Advice Re Energy Hours	Fees	Employment/ Fees Hours	Fees
Berman, S. A.	Special			579.9	271,393	45.8	20,534			17.0	7,582		95.2 32,558
Cole, A.M.	Special	616.5	230,571										
Collanton, V.	\$324	613.1	198,644										
Fagan, J.H.	\$351	1.5	527	488.5	171,464	###	41,694						
Fiala, M.	Special	549.4	264,811					0.9	413	94.6	15,881	7.0	3,213
Grace, S.L.	\$261			338.6	88,375	88.9	22,189					0.8	317
Hayden, J.P.	Special	201.2	84,303					6.2	2,455				
Jaffe, S.H.	\$288	325.4	93,715										
Jolish, T.	\$288	42.4	12,211					241.0	69,408				
Kim, H.S.	\$329			248.9	81,886	###	50,589			38.7	12,732		
Marsh, H.L.	\$356	442.6	157,566										
Mohler, P.B.	\$351			106.3	37,311	26.4	8,642			63.7	22,677	0.7	245
Reiber, T.E.	Special	418.0	160,094									0.6	189
Sheen, R.H.	\$315	554.8	174,762									160.0	25,161
Total Hours/Fees for Billing Period		6,530.1	\$1,914,579	2,990.6	\$798,139	###	\$155,673	379.2	\$99,625	181.5	\$68,966	265.8	\$62,352

Heller Firm - By Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (August 2002 - November 2002)
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 27, 2003

HOURS BILLED										FEES BILLED									
First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th April 2001 thru Nov 2002	Cumulative Hours To Date	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th April 2001 thru Nov 2002	Cumulative Fees To Date						
Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	*		Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	*							
Cole (SF)	\$342/\$374	287.9	415.7	520.9	582.9	711.7	128.8	2,519.1	94,752	135,721	162,522	177,429	263,129	85,701	833,553				
Berman (Seattle/ DC)	\$446/\$468	610.2	657.6	774.5	774.6	653.7	-120.9	3,470.6	234,322	240,866	297,111	332,572	304,536	-28,036	1,409,407				
Fiala (SF)	392/ 459/ 482	540.8	675.5	608.0	621.6	623.7	2.1	3,069.6	229,585	281,218	257,059	251,226	298,841	47,615	1,317,929				
Reiber (LA)	\$356/ \$383	401.4	312.7	156.2	522.7	485.5	-37.2	1,878.5	142,898	111,321	55,607	186,926	184,124	-2,802	680,876				
Hayden (SF)	\$396/ \$419	94.1	134.2	268.6	206.2	253.9	47.7	957.0	37,262	53,143	106,118	78,505	105,172	26,667	380,200				
Popofsky (SF)	\$585	32.0	23.0	19.6	37.3	20.0	-17.3	131.9	15,397	12,085	9,793	17,643	11,700	-5,943	66,618				
Goodwin (SF)	\$414	0	6.1	3.7	7.5	7.1	-0.4	24.4	0	2,416	1,525	3,105	2,939	-166	9,985				
Benvenuti (SF)	\$437	113.6	40.1	17.2	4.1	6.1	2.0	181.1	47,358	17,417	6,995	1,823	2,666	843	76,258				
Russell (SF)	\$396	0	2.1	3.5	9.2	0.9	-8.3	15.7	0	832	1,386	3,643	356	-3,287	6,218				
Shepard (SF)	No charge	0	0	14.8	27.1	0.6	-26.5	42.5	23,878	18,216	8,554	13,062	0	-13,062	20,196				
Rushforth		60.3	46.0	21.6	0	0	0	127.9	57,677	15,188	14,906	338	9,975	0	50,648				
Stosser		150.7	44.4	44.1	1.0	0	-1.0	240.2	3,803	3,343	6,205	491	9,975	-338	88,109				
Other Shareholders		9.4	9.0	17	1.1	19.0	17.9	55.5						9,484	23,817				
Total, Shareholders & S.C.I.		2,300.4	2,366.4	2,469.7	2,795.3	2,782.2	-13.1	12,714.0	\$886,932	\$891,766	\$934,915	\$1,066,763	\$1,183,439	\$116,676	\$4,963,815				
No. of Shareholder Attorneys		13.0	14.0	16.0	12.0	14.0									38.70%				
ASSOCIATES (Page 2)		3,661.8	3,954.7	4,056.5	5,461.3	5,565.1	103.8	22,699.4	\$1,073,593	\$1,077,052	\$1,204,934	\$1,586,646	\$1,665,084	78,438	6,607,309				
No. of Associates		22.0	24.0	20.0	25.0	23.0									51.52%				
Total No. of Attorneys		35.0	38.0	36.0	37.0	37.0													
PARALEGALS & NON-LAWYERS (Page 3)		1,769.4	1,652.5	1,975.3	2,482.8	3,130.4	647.6	11,010.4	\$206,808	\$173,633	\$213,729	\$289,027	\$397,665	108,639	1,280,862				
No. of Non-Lawyers		19.0	22.0	30.0	33.0	29.0									9.78%				
Vol.reduction to paras/ non-law.					-12.0		12.0	-12.0		-26,556	2,031	-2,761	798	0	-26,556				
Adjust electronic to fee app										431				3,559	499				
TOTAL		7,731.6	7,973.6	8,501.5	10,727.4	11,477.7	750.3	46,411.8	\$2,167,333	\$2,116,326	\$2,355,609	\$2,939,675	\$3,246,986	\$307,311	\$12,825,928				
Total No. of People		54.0	60.0	66.0	70.0	66.0													
Disallowed Fees (18,466) 5,842 (\$3,094) (12,624)																			
Adjusted Fees \$2,095,773 \$2,122,168 \$12,760,210																			

Heller Firm - By Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (August 2002 - November 2002)
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 27, 2003

HOURS BILLED										FEES BILLED									
ASSOCIATES	Current Rate	First Fee	2nd Fee	3rd Fee	4th Fee	CURRENT BILLING PERIOD	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date April 2001 thru Nov 2002		First Fee	2nd Fee	3rd Fee	4th Fee	CURRENT BILLING PERIOD	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date April 2001 thru Nov 2002			
		Application Total	Application Total	Application Total	Application Total					Application Total	Application Total	Application Total	Application Total				Application Total	Application Total	Application Total
Andrea (Portland)	\$171	142.8	220.3	97.6	138.8	97.1	-41.7	696.6		23,133	35,689	16,484	23,735	15,576	-8,159	114,617			
Borrasca (DC)	\$333	254.7	65.1	16.3	27.4	13.3	-14.1	376.8		80,232	20,507	5,273	9,124	4,429	-4,695	119,566			
Brand (SF)	\$356	0	36.4	6.6	23.6	43.9	20.3	110.5		12,303	12,303	2,330	8,402	15,628	7,227	38,663			
Collanton (LA)	\$324	527.0	527.0	152.6	430.0	614.3	184.3	2,250.9		151,776	151,776	48,661	139,320	199,033	59,713	690,566			
Esparza Duenas (SF)	\$261	0	0	172.1	81.1	96.5	15.4	349.7		42,592	21,167	25,187	25,167	25,187	4,019	88,946			
Fagan (DC)	\$351	659.2	814.0	757.9	725.4	628.0	-97.4	3,584.5		219,512	271,062	264,075	254,615	215,088	-39,528	1,224,352			
Fore	\$158	0	0	0	56.0	0	-56.0	56.0		1,285	184	6,318	8,848	4,471	-8,848	8,848			
Glass (Seattle)	\$324	4.2	0.6	19.5	26.8	13.8	-13.0	64.9		37,998	55,686	25,511	27,669	25,747	-1,923	17,611			
Gould (SF)	\$221	215.9	316.4	117.9	125.2	116.5	-8.7	891.9		21,466	84,870	149,023	176,671	115,914	-60,757	547,944			
Grace (DC)	\$261	103.7	410.0	587.5	676.9	448.0	-228.9	2,226.1		1,084	26,712	71,989	84,614	120,154	-1,887	304,553			
Green	\$212	0	0	3	8.9	0	-8.9	11.9		15,372	68,393	54,572	92,045	81,619	-37,416	312,001			
Jaffe (SF)	\$288	4.3	106	262	293.8	417.2	123.4	1,083.3		1,084	26,712	71,989	84,614	120,154	35,539	304,553			
Jolish (SF)	\$288	61.0	271.4	198.2	319.6	283.4	-36.2	1,133.6		15,372	68,393	54,572	92,045	81,619	-10,426	312,001			
Kerby (SF)	\$356	0	0	0	108.2	3.1	-105.1	111.3		159,885	68,887	173,862	197,137	147,677	-49,460	747,448			
Kim (DC)	\$329	514.1	221.5	531.3	599.2	451.8	-147.4	2,317.9		159,885	68,887	173,862	197,137	147,677	-49,460	747,448			
Lee (SF)	\$185	0	22.7	147.3	389.2	419.8	30.6	979.0		3,587	3,587	25,614	72,002	77,663	5,661	178,866			
Marsh (SF)	\$356	0	0.5	0.4	0	442.6	442.6	443.5		229,435	167	133	129,203	157,566	157,566	157,866			
Mohler (DC)	\$351	689.0	457.0	542.8	368.1	208.2	-159.9	2,265.1		229,435	152,181	188,854	129,203	72,454	-56,749	777,127			
Orvald (Seattle)	\$162	0	46.3	39.9	140.3	21.0	-119.3	247.5		229,435	152,181	188,854	129,203	72,454	-56,749	777,127			
Rosenthal (LA)	\$315	0	0	0	0	145.6	145.6	145.6		32,001	44,640	74,973	159,894	174,951	15,057	486,455			
Sheen (SF)	\$315	114.7	160.0	240.9	507.6	555.4	47.8	1,578.6		32,001	44,640	74,973	159,894	174,951	15,057	486,455			
Stelck	\$311	97.3	23	98.5	0	0	0	218.8		28,508	6,739	29,635	17,443	1,880	-15,563	64,882			
Tacorda (SF)	\$158	0	0	0	110.4	11.9	-98.5	122.3		49,606	17,815	18,643	87,287	147,672	60,386	303,208			
Ware (SF)	\$315	0	177.8	64.2	277.1	468.8	191.7	987.9		71,906	17,815	0	5,653	12,007	6,354	107,380			
Other Associates		273.9	78.7	0.0	27.7	64.9	37.2	445.2											
Sub-total		3,661.8	3,954.7	4,056.5	5,461.3	5,565.1	103.8	22,699.4		\$ 1,073,593	\$ 1,077,055	\$ 1,204,934	\$ 1,586,646	\$ 1,665,084	\$ 78,438	\$ 6,607,312			
No. of Associates		22	30	24	25	23													

Heller Firm - By Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (August 2002 - November 2002)
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 27, 2003

	HOURS BILLED							FEES BILLED						
	First Fee	2nd Fee	3rd Fee	4th Fee	CURRENT BILLING PERIOD	@	Cumulative	First Fee	2nd Fee	3rd Fee	4th Fee	CURRENT BILLING PERIOD	@	Cumulative
	Application Total Hours Apr-Jul 01	Application Total Hours Aug-Nov 01	Application Total Hours Dec-01-Mar02	Application Total Hours Apr 02 - Jul 02	Total Hours Aug 02-Nov 02	Compare Hrs. 5th to Hrs. 4th	Hours To Date April 2001 thru Nov 2002	Application Total Fees Apr-Jul 01	Application Total Fees Aug-Nov 01	Application Total Fees Dec-01-Mar02	Application Total Fees Apr 02 - Jul 02	Total Fees Aug 02-Nov 02	Compare Fees 5th to Fees 4th	Fees To Date April 2001 thru Nov 2002
PARALEGALS AND OTHER														
Normal Rate/ File Mngt Rate														
Alderman (SF)	135/NA	1	1.5	8.9	12.8	3.9	26.7	321	126	203	1,202	1,728	527	3,580
Black (SF)	158/NA				108.8	108.8	108.8							17,190
Cathel	144/41	95	331.5	3.0		-3.0	429.5		10,735	36,496	123	17,190	-123	47,354
Constantine (DC)	158/53	120.4	80.3	43.3	1.1	-42.2	330.3	7,669	10,836	11,606	6,841	174	-6,668	37,126
Contino (LA)	144/41	100.7	21.8	69.3	51.9	-17.4	328.3	10,322	12,285	2,817	8,159	7,072	-1,087	40,655
Gonzales (SF)	122/40			106.8	84.0	-22.8	274.8			4,434	6,830	5,131	-1,699	16,396
Hautler (DC)	158/NA		2.5	46.9	40.4	-6.5	89.8			395	7,410	6,383	-1,027	14,188
Holzer (Seattle)	126/40		30.9	116.4	342.2	225.8	546.8	940	4,811	3,659	14,297	42,214	27,918	65,921
Ledengerber (SF)	149/NA	47.8			38.3	38.3	38.3					5,707	5,707	5,707
Luster (SF)	158/62	400.2	300.4	449.2	259.1	-190.1	1,778.5	51,744	56,028	45,244	68,386	40,084	-28,302	261,487
McLaughlin (DC)	131/40	203.5	318.2	447.3	447.5	0.2	1,780.5	36,037	20,147	39,029	56,403	52,860	-3,544	204,476
Morgan (DC)	113/40			432.9	201.3	-231.6	634.2				47,568	22,127	-25,441	69,694
Morris (Seattle)	72/40	125.6	164.6	123.5	152.0	28.5	684.9	8,107	8,541	8,184	7,238	8,630	1,392	40,699
Nwoso	113/40	18.8	5.8			0.0	124.5	11,289	1,920	232			0	13,441
O'Hoyne	158/52	12.6	56.3	3.9	34.4	30.5	107.2		1,764	7,275	530	5,435	4,905	15,004
Olive	104/40		16.2	57.1		-57.1	73.3			1,077	2,715		-2,715	3,792
Rogers	158/58		30.5	46.0		-46.0	76.5			4,819	7,268		-7,268	12,087
Rose (SF)	149/NA				672.6	672.6	672.6					100,217	100,217	100,217
Rousseau (Seattle)	158/NA				19.2	19.2	19.2					3,034	3,034	3,034
Sincox (SF)	135/NA	20.1	4.7	11.4	11.9	0.5	52.9	606	2,533	631	1,539	1,607	68	6,916
Stone (SF)	122/40	229.3	261.4	385.0	415.1	30.1	1,317.6	2,412	15,557	16,968	37,423	45,968	8,546	118,328
Suess (SF)	189/NA		0.4	1.0	83.7	82.7	85.1			72	189	15,819	15,630	16,080
Whitehead (SF)	158/53	58.6	36.3	29.1	8.5	-20.6	182.6	7,014	8,204	4,722	3,464	577	-2,887	23,980
Tempels	122/40	110	52.2	0.2		-0.2	210.3	4,311	9,900	5,767	24		-24	20,002
Temp.Paralegals	120.1	51.8	24.5	1.3	113.5	112.2	311.2	17,516	2,010	2,396	205	11,503	11,298	33,630
Other Non-Lawyers	385.2	57.1	151.3	100.3	32.1	-68.2	726.0	55,227	5,127	17,703	11,213	4,206	-7,007	93,476
Total Paralegal & Non-Lawyer	1,769.4	1,652.5	1,975.3	2,482.8	3,130.4	647.6	11,010.4	\$213,515	\$170,524	\$213,729	\$289,027	\$397,665	\$108,639	\$1,284,460
No. Paralegal & Non-Lawyers	19	21	20	28	29									

Current Fee Request \$3,709,728
Cumulative Fee Request \$6,746,105
% of Current Request to Cumulative Fees 54.99%

HOURS BILLED

FEES BILLED

HOURS BILLED									
First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th Apr 01 thru Nov 2002	Cumulative Hours To Date			
Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	to Hrs. 4th	Nov 2002			
203.7	919.4	435.0	303.6	368.1	64.5	2,229.8			
-107.4	-49.0	0	0	0	0	-156.4			
0	0	0	0	-113.2	-113.2	-113.2			
221.5	568.5	353.2	107.6	59.7	-47.9	1,310.5			
436.2	472.7	919.0	539.0	459.5	-79.5	2,826.4			
		132.1	0	27.6	27.6	159.7			
754.0	1,911.6	1,839.3	950.2	801.7	-148.5	6,256.8			
PLAN AND DISCLOSURE STATEMENT									
PG&E PLAN									
PG&E Plan & Disclosure Statement	107.4	50.0	0.0	0	0.0	157.4			
PG&E Preemption Issue/ Appeal	0	0	0	525.8	-108.9	942.7			
PG&E Plan Confirmation	0	0	205	130.7	1,636.9	2,103.1			
CPUC PLAN	0	0	0	0	3,165.9	3,165.9			
DISCOVERY	0	0	0	1,329.6	4,780.5	6,110.1			
EXPERTS	0	0	0	0	2,179.9	2,179.9			
OTHER	0	0	0	0	207.8	207.8			
Sub-total	107.4	50.0	204.8	1,986.1	12,518.6	10,532.5	14,866.9		
ONGOING REGULATORY									
2003 General Rate Case	0	0	21.1	37.1	97.8	60.7	156.0		
Litigation - Section 851 Matters	0	1,038.0	303.6	503.0	144.1	-358.9	1,988.7		
Transaction Verification Project	0	0	0	0	180.2	180.2	180.2		
Sub-total	0	1,038.0	324.7	540.1	422.1	-118.0	2,324.9		
GENERAL BANKRUPTCY									
Case Administration	0	0.8	0	0	0	0	0.8		
Fee/Employment Applications	58.8	119.6	101.5	109.7	116.1	6.4	505.7		
Travel	0.0	30.0	25.9	23.3	84.0	60.7	163.2		
Sub-total	58.8	150.4	127.4	133.0	200.1	67.1	669.7		
920.2	3,150.0	2,496.2	3,609.4	13,942.5	10,333.1	24,118.3			

FEES BILLED									
First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th Apr 01 thru Nov 2002	Cumulative Fees To Date			
Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	to Fees 4th	Nov 2002			
65,691	296,895	127,902	81,299	99,508	18,210	671,295			
-35,995	-20,916	0	0	0	0	-56,911			
0	0	0	0	-30,944	-30,944	-30,944			
68,670	167,363	103,082	36,501	18,623	-17,878	394,239			
141,452	160,435	266,939	152,286	142,591	-9,696	863,703			
		43,653	0	9,844	9,844	53,497			
\$239,818	\$603,777	\$541,576	\$270,086	\$239,622	-\$30,464	\$1,894,879	28.09%		
35,995	20,950	0	0	0	0	56,945			
0	0	0	169,315	132,524	-36,791	301,839			
0	0	71,555	84,135	528,957	444,822	684,647			
0	0	0	0	923,477	923,477	923,477			
0	0	0	393,984	1,111,564	717,581	1,505,548			
0	0	0	0	539,820	539,820	539,820			
0	0	0	0	59,246	59,246	59,246			
\$35,995	\$20,950	\$71,555	\$647,434	\$3,295,588	\$2,648,155	\$4,071,522	60.35%		
0	0	9,086	13,139	28,509	15,370	50,734			
0	262,484	82,220	104,985	38,869	-66,116	488,558			
0	0	0	0	47,930	47,930	47,930			
0	\$262,484	\$91,306	\$118,124	\$115,308	-\$2,816	\$587,222	8.70%		
0	86	0	0	0	0	86			
18,539	36,107	26,400	28,418	28,101	-317	137,564			
0	5,366	8,806	9,562	31,110	21,548	54,844			
\$18,539	\$41,559	\$35,206	\$37,980	\$59,211	\$21,231	\$192,494	2.85%		
\$294,352	\$928,770	\$739,634	\$1,073,623	\$3,709,729	\$2,636,106	\$6,746,107	100.00%		

Cooley Godward Firm - By Attorney
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 31, 2003

TOTAL HOURS									
First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002			
Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02					
Partners									
Schenker, M	\$435/\$460	73.2	182.9	328.3	458.9	839.8	380.9	1,883.1	
Callison, L.	\$370/\$385	173.7	397.4	253.2	280.4	699.9	419.5	1,804.6	
Schwartz, P.	\$370	0	0	0	0	642.1	642.1	642.1	
Dwyer, J.	\$410/\$420	54.1	272.7	84.8	149.4	540.5	391.1	1,101.5	
Neal, S.	\$600/\$675	30.7	34.2	15.1	130.7	473.2	342.5	683.9	
Goodhart, K.	\$395	0	0	0	0	296.3	296.3	296.3	
Riley, B.	\$430	0	0	18.6	25.5	42.8	17.3	86.9	
Kelly, M.	\$460/\$525	16	23.8	18.9	21.1	10.8	-10.3	90.6	
Traynor, M.	\$460	0	0	0.4	1.0	0	-1.0	1.4	
Other Partners		5.7	51.6	0	0	0.8	0.8	58.1	
Special Counsel									
Pleoger, L.	\$355/\$365	0	25.4	223.8	475.1	464.9	-10.2	1,189.2	
Kleiner, G.	\$350/\$375	6.1	20.8	12.2	16.7	15.1	-1.6	70.9	
Stephens, N.	\$375	0	104.8	0	0	0	0.0	104.8	
S-Total, Partners & S.Counsel		359.5	1,113.6	955.3	1,558.8	4,026.2	2,467.4	8013.4	
No. of Partners & S.Counsel					9	11			
ASSOCIATES (Page 2)									
No. of Associates		515.9	1,721.5	1,247.9	1,465.0	7,344.6	5,879.6	12,294.9	
Total No. of Attorneys					24	28			
					33	39			
PARAPROFESSIONALS									
No. of Paraprofessionals		44.8	314.9	293	585.6	2,571.7	1,986.1	3,810.0	
					21	37			
Voluntary Reductions									
Total Hours & Fees		920.2	3,150.0	2,496.2	3,609.4	13,942.5	10,333.1	24,118.3	
Total Number of Persons					54	76			

TOTAL FEES									
First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002			
Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02					
Partners									
Schenker, M	\$31,842	\$79,562	\$142,811	\$202,654	\$386,308	\$183,654	\$843,177		
Callison, L.	62,901	147,038	93,684	105,353	269,462	164,109	678,438		
Schwartz, P.	0	0	0	0	237,577	237,577	237,577		
Dwyer, J.	22,181	111,807	34,768	62,404	227,010	164,606	458,170		
Neal, S.	18,420	20,520	9,060	84,135	319,410	235,275	451,545		
Goodhart, K.	0	0	0	0	117,039	117,039	117,039		
Riley, B.	0	0	7,998	10,965	18,404	7,439	37,367		
Kelly, M.	7,600	11,305	8,978	10,208	5,670	-4,538	43,761		
Traynor, M.	0	0	184	460	0	-460	644		
Other Partners	2,423	23,965	0	0	344	344	26,732		
Special Counsel									
Pleoger, L.	0	9,017	79,449	170,025	169,689	-336	428,179		
Kleiner, G.	2,135	7,280	4,270	5,860	5,663	-198	25,208		
Stephens, N.	0	39,300	0	0	0	0	39,300		
S-Total, Partners & S.Counsel	\$147,502	\$449,793	\$381,202	\$652,063	\$1,756,574	\$1,104,511	\$3,387,134		
No. of Partners & S.Counsel									
ASSOCIATES (Page 2)									
No. of Associates		\$140,136	\$445,014	\$315,888	\$344,908	\$1,597,455	\$1,252,547	\$2,843,400	
Total No. of Attorneys									
PARAPROFESSIONALS									
No. of Paraprofessionals		\$6,713	\$39,327	\$43,992	\$76,652	\$355,699	\$279,047	\$522,383	
Voluntary Reductions									
Total Hours & Fees		\$294,351	\$928,770	\$739,635	\$1,073,623	\$3,709,728	\$2,636,105	\$6,746,106	
Total Number of Persons									

Order dtd. 10/23/2001 Order dtd. 02/26/2002 Order dtd. 07/02/2002 Order dtd. 10/29/2002

EXHIBIT L-2

Cooley Godward Firm - By Attorney
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
 UST Analysis - January 31, 2003

	TOTAL HOURS							TOTAL FEES						
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD	@ Compare Hrs. 5th	Cumulative Hours	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	4th Fee Application Total	CURRENT BILLING PERIOD	@ Compare Fees 5th	Cumulative Fees
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	to Hrs. 4th	Apr 01 thru Nov 2002	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	Fees 4th	Apr 01 thru Nov. 2002
Associates														
Seyedin-Noor, S.	0	0	0	0	1,034.6	1,034.6	1,034.6	0	0	0	0	222,439	222,439	222,439
Larson, Iver	0	0	0	12.5	725.5	713.0	738.0	0	0	0	2,375	137,845	135,470	140,220
Kinsey, J.	0	41.4	231.4	283.7	692.0	408.3	1,248.5	0	7,866	43,966	53,903	131,480	77,577	237,215
Brown, Matthew	0	0	0	22.7	636.1	608.4	663.8	0	0	0	7,479	171,747	164,268	179,226
Shun, N.	0	0	0	18.0	627.2	609.2	645.2	0	0	0	3,420	119,168	115,748	122,588
Durbin, C.	0	0	0	71.7	602.0	530.3	673.7	0	0	0	13,623	114,380	100,757	128,003
McFarland, J.	0	0	0	0	562.1	562.1	562.1	0	0	0	0	106,799	106,799	106,799
Irvine, M.	0	0	0	18.4	438.9	420.5	457.3	0	0	0	3,496	83,391	79,895	86,887
Maroulis, J.	55.4	233.5	270.2	105.6	353.0	247.4	1,017.7	19,667	82,893	95,921	37,861	128,845	90,984	365,187
Acton, Tara	0	0	0	34.1	199.1	165.0	233.2	0	0	0	7,843	45,793	37,950	53,636
Alger, M.	83.2	106.7	0	180.5	193.7	13.2	564.1	19,968	25,608	0	48,735	52,299	3,564	146,610
Smith, J.	0	0	0	48.7	192.1	143.4	240.8	0	0	0	9,984	39,381	29,397	49,364
Daniel, C.	0	8.9	177.6	229.4	187.9	-41.5	603.8	0	1,691	33,744	45,389	40,399	-4,990	121,222
Bennett, K.	0	0	0	14.8	182.4	167.6	197.2	0	0	0	3,182	39,216	36,034	42,398
Robbins, B.	0	56.4	32.7	58.5	141.0	82.5	288.6	0	10,716	6,213	11,115	26,790	15,675	54,834
Karr, J.	0	177.2	173.2	160.4	133.5	-26.9	644.3	0	53,160	51,960	49,155	44,055	-5,100	198,330
Jensen, C.	0	0	0	11.6	133.3	121.7	144.9	0	0	0	2,494	28,660	26,166	31,154
Brewer, L.	0	0	0	2.8	88.3	85.5	91.1	0	0	0	532	16,777	16,245	17,309
Bitar, Andrea	0	0	0	0	58.6	58.6	58.6	0	0	0	0	15,822	15,822	15,822
Ladhahoy, R.	0	0	0	16.4	34.3	17.9	50.7	0	0	0	3,116	6,517	3,401	9,633
Armistead, J.	0	0	0	16.9	33.9	17.0	50.8	0	0	0	3,211	6,441	3,230	9,652
Other Associates	377.3	1,097.4	362.8	153.3	95.1	-58.2	2,085.9	100,501	263,081	84,084	37,996	19,212	-18,784	504,873
Sub-total, Associates	515.9	1,721.5	1,247.9	1,465.0	7,344.6	5,879.6	12,294.9	\$140,136	\$181,934	\$315,888	\$344,908	\$1,597,455	\$1,252,547	\$2,843,400
Number of Associates	24							28						

	HOURS BILLED										FEES BILLED									
	Application					BILLING PERIOD					Application					BILLING PERIOD				
	First Fee Total Hours	2nd Fee Total Hours	3rd Fee Total Hours	4th Fee Total Hours	Aug 02 - Nov 02 Total Hours	Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002	First Fee Total Fees	2nd Fee Total Fees	3rd Fee Total Fees	4th Fee Total Fees	Aug 02 - Nov 02 Total Fees	Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002	% of Fees To Total Fees					
GENERAL BANKRUPTCY MATTERS																				
Case Admin., UST Compliance	839.2	579.5	515.4	631.9	827.7	195.8	3,393.7	\$263,076	\$132,127	\$74,155	\$74,960	\$78,305	\$3,345	\$622,623						
Fee/Employment Application	164.0	282.9	203.5	183.7	381.3	197.6	1,215.4	64,544	102,995	69,394	58,865	141,880	83,015	437,668						
Fee/Employment Objections	53.5	46.5	2.7	65.0	8.6	-56.4	176.3	25,319	20,723	1,477	33,639	4,129	-29,510	85,287						
Non-Working Travel	92.0	8.4	9.5	28.0	37.0	9.0	174.9	37,256	4,203	5,133	11,340	19,480	8,150	77,422						
Sub-total	1,148.7	917.3	731.1	908.6	1,254.6	346.0	4,960.3	\$390,195	\$260,048	\$150,149	\$178,804	\$243,803	\$65,000	\$1,222,999	13.38%					
COMMITTEE MTGS & MATTERS																				
	516.3	66.9	98.4	165.5	83.5	-82.0	930.6	\$280,969	\$38,216	\$58,451	\$97,009	\$48,275	-\$48,734	\$522,920	5.72%					
PLANS AND DISCLOSURE STATEMENTS																				
A. PG&E Plan	297.6	1,276.2	824.0	447.2	111.2	0.0	2,397.8	161,118	652,685	431,977	222,102	52,651	-169,452	1,245,780						
- PG&E Plan Confirmation Proceedings							558.4							274,753	Total					
- Pre-emption Issue - PG&E plan			325.7	12.3	18.3	6.0	356.3			154,188	6,890	7,881	991	168,958	\$2.48M					
- PG&E Plan - Regulatory Implementation		384.4	450.1	219.7		-219.7	1,054.2		179,944	207,840	99,076		-99,076	486,860						
- Plan Confirmation Discovery				49.4	576.5	527.1	625.9				27,084	279,506	252,422	306,590						
B. CPUC Plan			138.6	436.7		-436.7	575.3			70,060	230,274		-230,274	300,334	Total					
- CPUC Plan Confirmation Proceedings				229.2	55.7	-173.5	284.9				107,539			121,976	\$422K					
C. Commission/OCC Plan				177.1	678.2	501.1	855.3				88,189	14,438	-83,101	453,715						
- Joint Plan Confirmation Proceedings					678.2	501.1	855.3					365,526	277,337	559,571	Total					
- Committee Disc. Statement Formulation				56.1	1,136.5	1,136.5	1,136.5				23,370	559,571	-23,370	23,370	\$1.27M					
- Joint Plan Discovery					541.8	541.8	541.8					238,089	238,089	238,089						
Sub-total, Plans & Disclosure Statements	297.6	1,660.6	1,738.4	1,627.7	3,118.2	1,490.5	8,442.5	\$161,118	\$832,629	\$864,065	\$804,523	\$1,517,660	\$713,138	\$4,179,995	45.75%					
MEDIATION - CPUC & STATE OF CA.	0	0	301.4	17.5		-17.5	318.9	0	0	160,120	10,130		-\$10,130	\$170,250	1.86%					
CPUC, DWR, State of California, ISO and CAL PX																				
Business Operations	1,314.8	234.2	45.9	18.2	3.0	-15.2	1,616.1	489,134	90,510	20,716	8,689	1,270	-7,419	610,319						
Business Analysis	219.1	15.7	2.1		1.6	1.6	238.5	66,581	8,879	1,250		952	952	77,662						
Other Litigation	1,117.5	87.3	105.2	63.8	16.1	-47.7	1,389.9	477,728	41,061	37,428	28,273	7,899	-20,374	592,389						
Turn Accounting Adversary Proceeding				9.7	17.7	8.0	27.4				4,719	8,231	3,512	12,949						
DWR Issues				57.6	136.6	79.0	194.2				24,180	58,610	34,430	82,790						
Federal Regulatory/FERC			275.9	129.8	131.0	1.2	672.6				56,719	59,609	2,890	285,245						
State Regulatory/CPUC			296.9	371.3	285.6	-85.7	1,308.9				156,476	125,025	-31,451	556,972						
Legislative			51.7	100.6	16.7	-83.9	266.2				30,022	7,220	-22,803	84,455						
Sub-total	2,651.3	925.4	777.7	751.0	608.3	-142.7	5,713.7	\$1,033,443	\$374,742	\$316,703	\$309,078	\$268,815	-\$40,263	\$2,302,780	26.20%					

	HOURS BILLED										FEES BILLED										
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD		@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD		@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002	% of Fees To Total Fees				
					Aug 02 - Nov 02 Total Hours	Total Hours							Aug 02 - Nov 02 Total Fees	Total Fees							
POWER PRODUCERS AND SUPPLIERS																					
Asset Disposition (Execution Contracts)	100.6	64.4	36.4	5.2	4.6	-0.6	211.2	41,773	32,021	18,029	2,483	2,373	-110	96,679							
Generator Litigation	482.9	121.5	48.0	1.5	3.8	2.3	5.3	237,504	54,723	21,773	698	1,767	1,070	2,465							
Slay Litigation	583.5	185.9	84.4	27.3	20.7	-6.6	700.4	\$279,277	\$86,744	\$39,802	\$15,975	\$13,792	-3,143	336,446							
Sub-total				34.0	29.1	-4.9	916.9									4.77%					
CLAIMS ADMIN. & OBJECTIONS																					
	14.2	65.5	53.6	104.6	92.4	-12.2	330.3	\$7,832	\$31,531	\$26,563	\$49,573	\$43,132	-\$6,441	\$158,631		1.74%					
OTHER MATTERS																					
Asset Analysis & Recovery	101.0	146.0	1.5			0.0	248.5	24,154	63,347	718			0	88,219							
Insider Analysis	0.2	0	0	0.2	0.0	0.0	0.2	119	0	0			0	119							
Litigation Consulting	35.6	0	0	0	0.0	0.0	35.6	13,706	0	0			0	13,706							
Employee Benefits/Pensions	24.7	0	0	0	0.0	0.0	24.7	12,379	0	0			0	12,379							
Financing (Cash Collateral)	21.3	0	2	1.2	2.5	-1.2	24.0	10,992	0	893	610		-610	12,495							
Environmental Issues					2.5	2.5	2.5							1,163							
Tax Issues	4.7	6.3	6.5	1.0	7.6	6.6	26.1	2,719	3,623	3,804	595	1,163	1,163	12,813							
PG&E Real Estate					1.3	1.3	1.3							1,477							
Data Analysis	5.8	0	0		1.3	0.0	5.8	2,610	0	0				2,610							
Sub-total	193.3	152.3	9.5	2.2	11.4	9.2	368.7	\$66,679	\$66,970	\$5,415	\$1,205	\$3,839	\$2,634	\$144,108		1.58%					
Rounding Adjustments								-17		-11						-28					
Total	5,404.9	3,973.9	3,794.5	3,611.1	5,197.5	1,586.4	21,981.9	\$2,219,496	\$1,690,880	\$1,621,257	\$1,466,295	\$2,139,315	\$673,021	\$9,137,243		100.00%					

Less Disallowed Fees -71,144
Adjusted Fees \$2,148,352
Decision 12/12/2001 03/08/2002 08/09/2002 10/29/2002
Order dtd. Order dtd. Order dtd.
-71,144
\$9,066,099

8 Most Active Attorneys	HOURS BILLED										FEES BILLED										Cumul. % Senior & Assoc.																																																																																																																																																																																																																																																																																																																																																																										
	First Fee		2nd Fee		3rd Fee		4th Fee		CURRENT BILLING PERIOD		@		Cumulative		First Fee		2nd Fee		3rd Fee			4th Fee		CURRENT BILLING PERIOD		@		Cumulative																																																																																																																																																																																																																																																																																																																																																																			
	Application Total Hours	Application Total Hours	Application Total Hours	Application Total Hours	Application Total Hours	Application Total Hours	Compare Hrs. 5th to Hrs. 4th	To Date Apr 01 thru Nov 2002	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees		Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees	Application Total Fees																																																																																																																																																																																																																																																																																																																																																																			
PARTNERS & OF COUNSEL	Hrly Rate Earliest/Current	Arconzo, Partner	\$595	449.3	658.2	523.9	486.1	750.6	264.5	2,868.1	\$267,334	32,193	\$391,599	\$311,721	\$289,230	\$446,607	\$157,378	\$1,706,490	281,727	243,486	158,508	147,025	243,713	152,558	72,828	17,255	482,575	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																																																																																																																																																																																																										
																																						Okrow, Of Counsel	\$490/\$540	65.7	0.0	0.0	11.2	450.9	439.7	527.8	32,193	0	6,426	655	322,133	70,886	55,573	6,048	237,438	147,025	35,522	1,332,979	17,255	482,575	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																																																																																																																																																																									
																																																																							Diamond, Partner	\$595	112.0	10.8	1.1	19.3	266.4	247.1	409.6	398,293	271,915	322,133	70,886	55,573	6,048	237,438	147,025	35,522	1,332,979	17,255	482,575	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																																																																																																																																										
																																																																																																						Moore, Partner	\$595	669.4	457.0	541.4	316.1	256.4	247.1	409.6	398,293	271,915	322,133	70,886	55,573	6,048	237,438	147,025	35,522	1,332,979	17,255	482,575	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																																																																																																											
																																																																																																																																					Feo, Partner	\$595	292.1	184.4	118.8	93.4	122.4	29.0	811.1	173,770	109,718	322,133	70,886	55,573	6,048	237,438	147,025	35,522	1,332,979	17,255	482,575	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																																																																												
																																																																																																																																																																				Kramer, Of Counsel	\$470/\$520	292.4	207.3	266.5	145.4	48.7	-96.7	960.3	137,428	97,431	135,260	70,886	55,573	6,048	237,438	147,025	35,522	1,332,979	17,255	482,575	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																																													
																																																																																																																																																																																																			Kreier, Partner	\$450/\$500	64.5	32.1	8.8	31.6	36.5	4.9	173.5	27,090	13,608	4,280	15,800	18,250	298	119	25,324	-50,284	471,051	79,028	16,239	5,502	305,738	476	2,454	53.93%																																																																																																																																																																			
																																																																																																																																																																																																																													Friedman, Partner	\$575/\$595	3.9	17.0	6.5	0.5	0.2	-0.3	28.1	2,243	1,512	630	3,360	1,215	2,573	0	0	1,666	-1,666	2,454	53.93%																																																																																																																																														
																																																																																																																																																																																																																																																		Johnson, Of Counsel	\$420	3.6	1.5	8.0	4.9	0.0	13.1	678.6	212,535	89,415	1,215	2,573	0	0	1,666	-1,666	2,454	53.93%																																																																																																																											
																																																																																																																																																																																																																																																																					Marks, Partner	\$450/\$525	472.3	198.7	0.0	0.0	2.8	4.3	678.6	212,535	89,415	1,215	2,573	0	0	1,666	-1,666	2,454	53.93%																																																																																																								
Ponkvar, Partner	\$595	0.8	0.0	0.0	2.8	4.3	678.6	212,535	89,415	1,215	2,573	0	0	1,666	-1,666	2,454	53.93%																																																																																																																																																																																																																																																																																																																																																																														
																		Wertheb, Partner	\$525/\$595	0.0	1.5	0.0	2.8	4.3	678.6	212,535	89,415	1,215	2,573	0	0	1,666	-1,666	2,454	53.93%																																																																																																																																																																																																																																																																																																																																																												
																																				Sub-total	2,426.0	1,768.5	1,477.7	1,111.3	1,932.1	820.8	8,715.6																																																																																																																																																																																																																																																																																																																																																				

EXHIBIT M-2

Milbank Firm - Summary of Eight Most Active Attorneys & Services Performed (represents \$1.799M or 84.1% of firm's current fee request)
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - JANUARY 23, 2003

	P. Anzonon, Partner		M. Sorochninsky, Assoc.		K. Ostrow, Of Counsel		K. McSpadden, Assoc.		J. Hensch, Associate		M. Diamond, Partner		R. Moore, Partner		E. Feo, Partner	
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
Asset Disposition (Exec Contracts)			2.8	1,302									1.8	1,071		
Business Operations			2.5	1,163									0.1	60		
Case Admin./U.S.Trustee/Compliance	0.3	179	60.5	28,133									14.9	8,866		
Claims Administration & Objections	2.5	1,488	81.7	37,991									2.3	1,369		
Fee/Employment Application	25.8	15,351	117.7	54,731	0.3	162			90.7	36,280			25.6	15,232		
Fee/Employment Objections			7.1	3,302									1.0	595		
Financing (Cash Collateral)									12.0	5,560						
Stay Litigation									0.5	233						
Other Litigation			20.5	9,533									0.2	119		
Meetings with Creditors	45.7	27,192	1.0	465			10.1	4,697					4.5	2,678		
Business Analysis			8.4	3,906	1.0	540							8.8	5,236	17.4	10,353
Tax Issues													1.6	952		
Non-Working Travel			1.2	558												
PC&E Real Estate			4.0	1,860	23.0	12,420					8.0	4,760				
Regulatory/FEERC			1.3	605												
Regulatory/CPUC	2.0	1,190					1.8	837					1.5	893	0.8	476
Legislative							244.4	113,646					0.3	179	3.4	2,023
Appeal on Preemption Issues							13.4	6,231					0.8	476		
Generator Litigation			11.0	5,115			2.2	1,023	1.0	400			1.5	893		
TUON Act; Adversary Proceeding							3.8	1,767								
DWR Issues							16.7	7,766								
Environmental Issues							114.2	53,103					0.1	60		
PC&E Plan Confirmation Proceedings	6.7	3,987	33.3	15,485			2.5	1,163								
CPUC Plan Confirmation Proceedings			3.8	1,767					40.1	16,040			25.3	15,054	0.6	357
Plan Confirmation Discovery	12.7	7,557	30.6	14,229	177.3	95,742			4.0	1,600			1.1	655		
Commission/OCC Plan	371.5	221,043	47.7	22,181					39.8	15,920	119.9	71,341	19.4	11,543		
Joint Plan Confirmation Proceedings	261.8	155,771	231.0	107,415	127.3	68,742	17.5	8,138	57.9	23,160			58.3	34,689	85.6	50,932
Joint Plan Discovery	21.6	12,852	34.4	15,996	122.0	65,880	52.6	24,459	99.2	39,680	77.7	46,232	79.6	47,362	14.6	8,687
TOTALS	750.6	\$446,607	700.5	\$325,733	450.9	\$243,486	491.7	\$228,641	427.2	\$170,880	266.4	\$158,508	256.4	\$152,558	122.4	\$72,828

Summary Hrs/Fees - 8 Most Active Milbank Attorneys 3,466.1 1,799,240
Total Hrs/Fees for Firm, 8/02 - 11/02 5,197.5 2,139,316
% Hrs/Fees of 8 Most Active Milbank Attorneys to Firm's Total Hrs/ 66.69% 84.10%

HOURS BILLED										FEES BILLED										18 % of Fees by Matter
First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD Total Hours	Ⓢ Compare Hrs. 5th Apr 01 thru 37,561.0	Cumulative Hours To Date Apr 01 thru 37,561.0	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD Total Fees	Ⓢ Compare Fees 5th Apr 01 thru Nov 2002	Cumulative Fees To Date Apr 01 thru Nov 2002							
Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	to Hrs. 4th		Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Aug 02-Nov 02	to Fees 4th								
General Bankruptcy Matters																				
Bankruptcy Reporting	285.6	103.5	121.5	112.9	152.3	39.4	775.8	\$94,817	\$35,578	\$34,437	\$25,559	\$49,687	\$24,128	\$240,077						
Coordinating with Debtor	117.7	27.3	9.2	1.7	1.1	-0.6	157	58,522	10,358	4,328	618	502	-116	74,327						
Extra-net Web Site	222	2.6	0	0	0	0	224.6	64,278	570	0	0	0	0	64,848						
Fee Matters & Applications	269.9	137.2	192.8	240.7	129	-111.7	969.6	63,850	43,403	36,399	32,943	30,175	-2,768	206,770						
Professional Compensation Mins	125.4	33.8	0	12.6	24.5	11.9	196.3	55,587	15,528	0	4,155	10,231	6,077	85,501						
Professional Fee Review	0	148	0	0	0	0	148	0	41,105	0	0	0	0	41,105						
Travel Time	132	5	3.5	10.3	4	-6.3	154.8	52,316	2,585	2,082	4,888	2,380	-2,508	64,251						
Sub-total	1152.6	457.4	327	378.2	310.9	-67.3	2626.1	\$389,370	\$149,127	\$77,246	\$68,161	\$92,974	\$24,814	\$776,878						
Committee, Disclosure Stmt and Plan																				
Committee Matters	469.6	281.9	115.7	134.8	56.4	-78.4	1058.4	244,079	151,855	63,889	65,021	29,526	-\$35,495	\$554,370						
Sub-committee Matters	180.4	235.6	157.1	95.4	67.8	-27.6	736.3	87,836	86,162	46,196	42,585	35,260	-7,325	298,038						
Professional Fee Review	0	-148	0	0	0	0	-148	0	-41,105	0	0	0	0	-41,105						
Sub-total	650.0	369.5	272.8	230.2	124.2	-106.0	1,646.7	\$331,915	\$196,912	\$110,085	\$107,606	\$14,786	-\$42,820	\$811,303						
PG&E Plan of Reorganization																				
Plan of Reorganization	190.4	335.8	291.5	165	246.3	81.3	1229	103,375	169,914	146,004	60,209	101,267	41,058	580,768						
Asset Sales/Valuation Issues	336.5	257.9	29.4	9.7	183	173.3	816.5	136,999	78,656	9,177	1,698	63,242	61,545	289,772						
Cash Flow Analysis	119.4	84.9	79.5	55.8	109.3	53.5	448.9	41,878	34,001	32,426	21,653	44,561	22,908	174,518						
Financial Statements	89.7	68.7	85.1	21.7	31.6	9.9	296.8	33,637	22,913	24,535	6,125	9,852	3,728	97,062						
Financial Statement Modeling	207.1	354.3	158.8	244.5	170.3	-74.2	1135	74,531	133,198	50,926	84,151	61,775	-22,376	404,581						
Tax Matters	0	198.5	86.7	39.6	0	-39.6	324.8	0	86,642	36,815	18,880	0	-18,880	142,337						
Sub-total	943.1	1300.1	731.0	536.3	740.5	204.2	4251.0	\$390,420	\$525,324	\$299,883	\$197,714	\$280,696	\$87,983	\$1,689,037						
CPUC, THEN JOINT PLAN																				
	0	0	167.0	295.9	218.8	-77.1	681.7	0	0	83,423	130,888	122,326	-\$8,562	\$336,637						
OCC Plan of Reorganization	0	0	0	85.2	104.5	19.3	189.7	0	0	0	\$43,846	\$55,167	\$11,321	\$99,013						

EXHIBIT 2-1

HOURS BILLED									
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	4th Fee Application Total Hours	CURRENT BILLING PERIOD	@ Compare Hrs. 5th Apr 01 thru 37,561.0	Cumulative Hours To Date		
Claims Resolution Process									
Claims Analysis	51.7	136.9	134.3	219.5	49.7	-169.8	592.1		
CPUC,DWR, State of Calif, ISO and CAL PX									
Financial Grid Load Modeling	622.8	13.1	62.4	0		0	698.3		
CPUC Review	250.6	318.6	178.2	245.4		-129.1	1109.1		
DWR Contracts/Analysis	237.2	471.6	236.3	54.9		34.6	1089.5		
FERC Review	46.3	24.1	39.6	10.7		1.5	132.9		
Legislative Review	99.5	29.6	0.5	5.6		8.2	149		
Sub-total	1256.4	857	517	316.6	231.8	-84.8	3178.8		
Power Producers and Suppliers									
Executive Contracts Analysis	426.4	37.6	72.2	28.8	9	-19.8	574		
Other Matters									
Emp. Issues-Ben./Retention	13.7	0	0	0		0	13.7		
Other Matters	51	15	0	0		0	66		
Sub-total	64.7	15	0	0		0	79.7		
TOTAL	4,544.9	3,173.5	2,221.3	2,090.7	1,789.4	-301.3	13,819.8		

FEES BILLED									
	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	4th Fee Application Total Fees	CURRENT BILLING PERIOD	@ Compare Fees 5th Apr 01 thru Nov 2002	Cumulative Fees To Date		
Claims Resolution Process									
Claims Analysis	\$21,133	\$54,612	\$53,661	\$79,389	\$21,407	-\$57,982	\$230,201		4.27%
CPUC,DWR, State of Calif, ISO and CAL PX									
Financial Grid Load Modeling	210,495	5,999	19,569	0		0	236,063		
CPUC Review	104,639	130,307	72,819	68,748		-16,876	428,384		
DWR Contracts/Analysis	88,675	161,394	87,228	20,234		10,979	388,744		
FERC Review	18,726	10,471	19,949	5,011		1,319	60,486		
Legislative Review	41,178	12,522	225	2,379		3,707	62,390		
Sub-total	\$463,713	\$320,693	\$199,790	\$96,371	\$95,499	-\$872	\$1,176,066		21.83%
Power Producers and Suppliers									
Executive Contracts Analysis	\$180,244	\$17,404	\$28,679	11,735	4,275	-\$7,460	\$242,337		4.50%
Other Matters									
Emp. Issues-Ben./Retention	6,074	0	0	0		0	6,074		
Other Matters	16,684	4,066	0	0		0	20,750		
Sub-total	\$22,758	\$4,066	\$0	\$0	\$0	\$0	\$26,824		0.50%
TOTAL	\$1,799,553	\$1,268,138	\$852,899	\$730,708	\$737,129	\$6,421	\$5,388,427		100.00%

Less Disallowed Fees
 Adjusted Fees

-186,022

-186,022

Decision	Order dtd.	Order dtd.	Order dtd.	
\$1,613,531	\$1,268,138	\$852,899	\$730,708	\$737,129

FTI Consulting, Inc. by Focus Area
 (Grouping by U.S. Trustee for Review Purposes)

HOURS BILLED										FEES BILLED									
DIRECTORS & PARTNERS Previous/Current	Hourly Rate	First Fee	2nd Fee	3rd Fee	4th Fee	CURRENT BILLING PERIOD Aug 02-Nov 02	@ Compare Hrs. 5th to Hrs. 4th	Cumulative Hours To Date Apr 01 thru Nov 2002	First Fee Application Total Fees	2nd Fee	3rd Fee	4th Fee	CURRENT BILLING PERIOD Aug 02-Nov 02	@ Compare Fees 5th to Fees 4th	Cumulative Fees To Date Apr 01 thru Nov 2002				
		Application Total Hours	Application Total Hours	Application Total Hours	Application Total Hours					Application Total Fees	Application Total Fees	Application Total Fees				Application Total Fees			
- = NEW FTI TITLE																			
Lumsden	Sr Mng Dir. *	\$595	431.0	289.3	213.8	194.9	161.7	1,485.6	256,445	172,134	127,157	115,966	212,177	96,212	883,879				
Young	Director *	\$375/\$425	564.0	582.9	388.4	369.5	-41.3	2,233.0	211,500	218,588	145,593	142,373	139,485	-2,888	857,539				
Ho	Mng Director*	\$450/\$475	537.7	333.6	298.6	218.0	43.1	1,649.0	241,965	150,120	134,370	99,450	124,023	24,573	749,928				
Kitchin	Director *	\$425	0.0	0.0	0.0	91.8	65.5	249.1	0	0	0	39,015	66,853	27,838	105,868				
Reiss	Sr Mng Dir. *	\$595	288.2	193.0	186.3	78.1	17.0	840.7	171,479	114,805	110,821	46,470	56,585	10,115	500,159				
Ghazi	Director *	\$425	0	0	0	0	46.3	46.3	0	0	0	0	19,678	19,678	19,678				
Hamilton	Sr Mng Dir. *	\$640	216.0	245.7	124.7	62.9	-39.9	672.3	138,240	157,248	79,808	40,256	14,720	-25,536	430,272				
Dzremiecki	Director	\$495	164.0	0	0	0	0.0	164.0	81,180	0	0	0	0	0	81,180				
Galanis	Partner	\$595	0	1.0	0.0	0	0.0	1.0	0	595	0	0	0	0	595				
Keenan	Partner	\$640	51.3	0	0.0	0	0.0	51.3	32,832	0	0	0	0	0	32,832				
McClemman	Director	\$450	2.5	0	0	0	0.0	2.5	1,125	0	0	0	0	0	1,125				
McManus	Partner	\$495	0	40.1	2.0	0	0.0	42.1	0	19,850	990	0	0	0	20,840				
Pellervo	Partner	\$595	8.9	31.4	8.3	9.8	-9.8	58.4	5,296	18,683	4,936	5,831	0	-5,831	34,746				
Rudolph	Partner	\$595	3.8	0	0	0	0.0	3.8	2,261	0	0	0	0	0	2,261				
Schulte	Director	\$450	39.0	0	0	0	0.0	39.0	17,550	0	0	0	0	0	17,550				
Sub-total, Partners & Directors			2,306.4	1,717.0	1,222.1	1,025.0	242.6	7,538.1	\$1,159,873	\$852,023	\$603,675	\$489,360	\$633,519	\$144,160	\$3,738,449				
MANAGERS, SR ASSOCIATES AND ASSOCIATES, CONSULTANTS																			
Sim	Associate	\$175/\$185	0.0	259.0	275.0	311.1	-95.3	1,060.9	0	45,325	48,109	55,677	39,923	-15,754	189,034				
Perfit	Associate	\$200/\$215	284.6	55.6	8.4	1.7	139.4	491.4	56,920	11,120	1,680	366	30,337	29,971	100,422				
Amaya	Consultant	\$275	0	0	0	0	68.7	68.7	0	0	0	0	18,893	18,893	18,893				
Ackerman	Senior Assoc.	\$300	121.0	0.5	0	0	0	121.5	36,300	150	0	0	0	0	36,450				
Lui	Manager	\$400/\$425	8.5	54.8	45.8	18.5	-18.5	127.6	3,400	21,920	18,320	7,400	0	-7,400	51,040				
Neis	Senior Assoc.	\$325/\$345	603.3	644.8	452.6	437.5	-437.5	2,138.2	196,073	209,560	147,036	144,834	0	-144,834	697,503				
Orwein	Associate	\$200	276.2	136.0	0.0	0.0	0.0	412.2	55,240	27,200	0	0	0	0	82,440				
Samson	Senior Assoc.	\$275/\$290	0.0	0.0	27.7	87.9	-87.9	115.6	0	0	7,614	24,173	0	-24,173	31,787				
Vandervoort	Manager	\$375	144.0	89.9	0	0	0.0	233.9	54,000	33,713	0	0	0	0	87,713				
Other Mgrs. Associates			800.9	215.9	77.2	0	38.2	1,132.2	237,728	67,126	21,833	0	11,267	11,267	337,954				
Sub-total, Managers & Associates			2,238.5	1,456.5	886.7	856.7	-392.9	5,902.2	\$639,661	\$416,114	\$244,592	\$232,448	\$100,419	-\$132,029	\$1,633,234				
Paraprofessionals																			
Number of Accountants			0	0	113	12	-151.0	379.5	0	0	4,632	8,900	3,190	-5,710	16,722				
Number of Paraprofessionals			0	0	1	1	-301.3	13,819.8	0	0	0	0	0	0	0				
TOTAL			4,544.9	3,173.5	2,221.3	2,090.7	-301.3	13,819.8	\$1,799,533	\$1,268,137	\$852,899	\$730,708	\$737,128	\$6,421	\$5,388,405				
Number of People			13	15	Less Disallowed Fees	13	15	Less Disallowed Fees	-186,022						-186,022				

FTI CONSULTING, INC. (formerly Pricewaterhouse) - Summary of Services Performed by Accountant
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - January 27, 2003

	T. Lumsden Sr. Mng. Director	A. Young Director	Rocky Ho Mng. Director	J. Kirchin Director	F. Reiss Sr. Mng. Director	M. Ghazi Director	M. Hamilton Sr. Mng. Director	T. Sin Associate	R. Perfit Associate	J. Amoya Consultant	Others (Various Rates)											
	(\$595/hr.) Hours	(\$425/hr.) Hours	(\$475/hr.) Hours	(\$425/hr.) Hours	(\$595/hr.) Hours	(\$425/hr.) Hours	(\$640/hr.) Hours	(\$185/hr.) Hours	(\$215/hr.) Hours	(\$275/hr.) Hours												
	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees	Fees												
Asset Sales/Valuation Issues	9.8	5,831	24.9	10,583	7.1	3,373																
Cash Flow Analysis	5.4	3,213	22.5	9,563	20.6	9,785		12.6	2,331													
Claims Analysis	5.8	3,451	20.8	8,840	14.4	6,840		16.0	2,960													
Coordinating with Debtor	0.2	119	0.9	383				5.5	1,018	1.7	366											
CPUC Review	46.3	27,549	10.1	4,293	8.2	3,895																
DWR Contracts/Analysis	11.1	6,605	9.3	3,953	1.5	713																
Executive Contracts Analysis					9.0	4,275																
Fee Matters & Applications	5.8	3,451	26.0	11,050	3.2	1,520																
FERC Review	5.2	3,094	1.2	510	5.2	2,470																
Financial Statements	2.9	1,726	4.8	2,040			0.6	255														
Financial Statement Modeling	18.1	10,770	38.3	16,278	2.2	1,045	4.2	1,785														
Committee Matters	12.9	7,676	10.8	4,590	8.8	4,180	24.9	10,583														
Legislative Review	1.3	774					7.5	3,188														
PG&E Plan/Negotiations	32.4	19,278	93.4	39,695	57.9	27,503																
Professional Compensation Mtrs	0.6	357	16.9	7,183	3.8	1,805																
Sub-committee Matters	34.1	20,290	6.7	2,848			15.0	6,375	2.5	1,488												
Travel Time									4.0	2,380												
Bankruptcy Reporting/Operations	1.6	952	11.7	4,973	56.9	27,028	11.9	5,058	6.0	3,570												
Joint CPUC/OCC Plan	126.6	75,327	18.8	7,990	38.3	18,193	0.4	170	34.7	20,647												
OCC Plan	36.5	21,718	11.1	4,718	24.0	11,400	13.2	5,610	19.7	11,722												
TOTALS, 8/02 - 11/02	356.6	\$212,177	328.2	\$139,485	261.1	\$124,023	157.3	\$66,853	95.1	\$56,585	46.3	\$19,678	23.0	\$14,720	215.8	\$39,923	141.1	\$30,337	68.7	\$18,893	96.2	\$14,457

Compared to Previous Periods																				
4/01 - 7/01 (First Fee Application)	431.0	256,445	564.0	211,500	537.7	241,965	0	0	288.2	171,479	0	0	216.0	138,240	0	0	284.6	56,920	0	0
8/01 - 11/01 (2nd Fee Application)	289.3	172,134	582.9	218,588	333.7	151,120	0	0	193.0	114,805	0	0	245.7	157,248	259.0	45,325	55.6	11,120	0	0
12/01 - 3/02 (3rd Fee Application)	213.8	127,157	388.4	145,593	298.6	134,370	0	0	186.3	110,821	0	0	124.7	79,808	275.0	48,109	8.4	1,680	0	0
4/02 - 7/02 (4th Fee Application)	194.9	155,966	369.5	142,737	218.0	99,450	0	0	78.1	46,470	0	0	62.9	40,256	311.1	55,677	1.7	366	0	0